

City of Sanibel, Florida



City of Sanibel
Principal Officers

City Council

Mick Denham, Mayor
Kevin Ruane, Vice-Mayor
Jim Jennings
Carla Brooks Johnston
Peter Pappas

City Manager
Judith Ann Zimomra

City Attorney
Kenneth B. Cuyler, Esq.

City Clerk
Pamela Smith

Department Directors

Administrative Services Director
Building Official
Chief of Police
Finance Director
Information Services Director
Natural Resources Director
Planning Director
Public Works Director/City Engineer
Recreation Director

Jim Isom
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William Tomlinson
Renee M. Lynch
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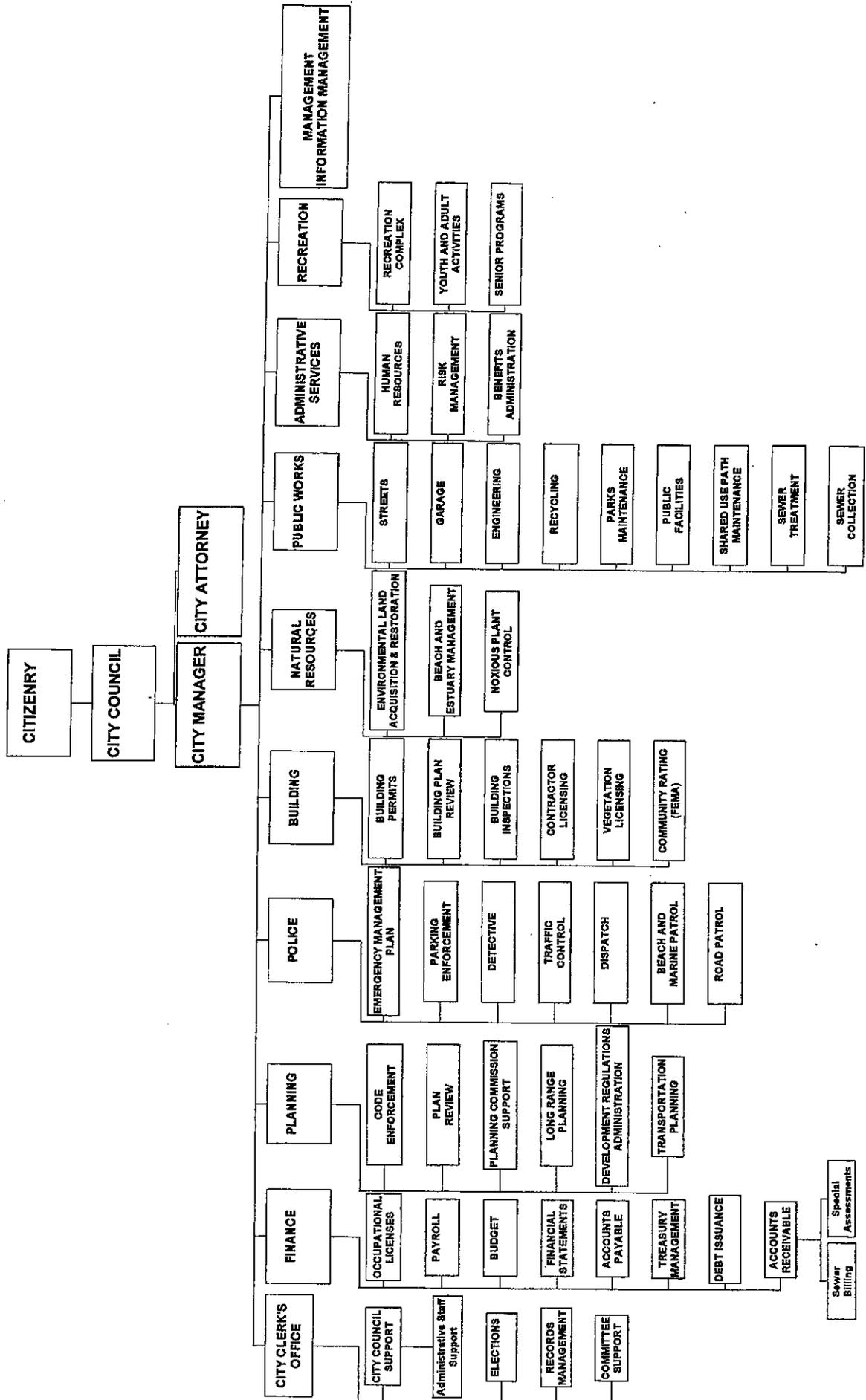
City of Sanibel, Florida

Fiscal Year 2009 Budget

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CITY OF SANIBEL ORGANIZATIONAL CHART - 2009





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Sanibel
Florida**

For the Fiscal Year Beginning

October 1, 2007

President

Executive Director



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Vision Statement

Background

The barrier island of Sanibel comprises a wide variety of natural and altered environments. The community of Sanibel strives to sustain ecological balance and preserve and restore natural settings for residents, visitors, and wildlife. The people of Sanibel are sustained by the beauty and health of the island's natural and restored habitats, and they rely on the coordinated vigilance of residents, government, and private enterprise to protect and enhance these habitats. Over the first two decades of the community's existence as a city, a tenuous balance has been maintained between development and preservation; and between regulatory control and the rights and privileges of individuals. Government and not-for-profit institutions have helped sustain the balance by purchasing and restoring to natural conditions substantial areas of open space and threatened habitats.

Limited new development and redevelopment will occur over the next twenty years. However, growth limits and locations are well established, as are regulations to minimize harm to the natural environment and to the community's character.

The specter of rampant development has diminished as the community has matured. Nevertheless, unwanted changes are occurring; visitation increases as new "attractions" are developed; beaches and refuge areas are becoming stressed by overuse; traffic congestion is turning to gridlock; and formerly "green" scenic corridors are becoming urbanized and commercialized. These and other conditions and trends cause residents to realize that, unless protected, their island's historic and cherished way of life is in jeopardy.

To provide a sense of direction for the future, this Vision Statement, is a confirmation of the community's shared values and goals, to guide future decisions.

Sanctuary

Sanibel is and shall remain a barrier island sanctuary, one in which a diverse population lives in harmony with the island's wildlife and natural habitats. The Sanibel community must be vigilant in the protection and enhancement of its sanctuary characteristics.

The City of Sanibel will resist pressures to accommodate increased development and redevelopment that is consistent with the Sanibel Plan, including this Vision Statement.

The City of Sanibel will guard against, and where advisable, oppose human activities in other jurisdictions that might harm the island's sensitive habitats, including the island's surrounding aquatic ecosystems.

Community

Sanibel is and shall remain a small town community whose members choose to live in harmony with one another and with nature; creating a human settlement distinguished by its diversity, beauty, uniqueness, character and stewardship.

Diversity: The City of Sanibel cherishes its cultural, social, ecological, and economic diversity, and will endeavor to maintain it.

City of Sanibel, Florida

Beauty: The City of Sanibel will foster quality, harmony and beauty in all forms of human alteration of the environment. The community aesthetic is defined as a casual style; one which is adapted to a relaxed island quality of life and respectful of local history, weather, culture and natural systems.

Uniqueness: The City of Sanibel chooses to remain unique through a development pattern which reflects the predominance of natural conditions and characteristics over human intrusions. All forms of development and redevelopment will preserve the community's unique small town identity.

Character: The City of Sanibel chooses to preserve its rural character in its setting within an urbanizing county. "Auto-urban" development influences will be avoided. The commercialization of natural resources will be limited and strictly controlled.

Stewardship: In keeping with the foregoing principles, the City of Sanibel affirms a land ethic and recognizes landholding-both public and private-as a form of stewardship, involving responsibilities to the human and natural communities of the island and its surroundings, and to future generations.

Attraction

The Sanibel community recognizes that its attractiveness to visitors is due to the island's quality as sanctuary and as community. The City of Sanibel will welcome visitors who are drawn by, and are respectful of, these qualities; it will resist pressures to accommodate visitor attractions and activities that compromise these qualities.

Hierarchy of Values

This three-part statement of the community's vision of its future is a hierarchy; one in which the dominant principle is Sanibel's sanctuary quality. Sanibel shall be developed as a community only to the extent to which it retains and embraces this quality of sanctuary. Sanibel will serve as attraction only to the extent to which it retains its desired qualities as sanctuary and community.

PROPOSED CITY COUNCIL GOALS

FY 2008/2009

(Not in priority order)

APPROVED JUNE 03, 2008

WATER QUALITY

AGRESSIVELY CONTINUE EFFORTS TO IMPROVE WATER QUALITY THROUGH EDUCATION, POLITICAL & LEGAL METHODS

- Release Schedule
- Water Quality C-43
- CERP Projects
- Additional Storage
- Restore water flow south to Everglades

REDUCE URBAN DEVELOPEMNT NUTRIENT RELEASES INTO CALOOSAHATCHEE RIVER

- To monitor and be involved in TMDL rule making for the Caloosahatchee River and Estuaries
- Implement programs to reduce urban nutrient pollution to our waterways including releases on-island such as removing package plants
- Fertilizer, Wastewater, Septic Systems, and Stormwater Runoff within six counties of SW Florida
- Implement strategies to reduce nutrient releases from Sanibel Sewage Treatment Facility
- Investigate strategies to remove excess nutrient releases golf courses

OVERSEE THE ALGAE NUTRIENT RESEARCH STUDY PROJECT

CONTINUE REDEVELOPMENT EFFORTS

PERIWINKLE WAY WEST COMMERCIAL DISTRICT REDEVELOPMENT

- Complete Periwinkle Way West Commercial District plans which will include redevelopment principles, policies, guidelines and concepts to support implementation of the Sanibel Plan and to guide the review of future development proposals

CONTINUE REDEVELOPMENT EFFORTS

RESORT HOUSING REDEVELOPMENT

- Define conditions and issues associated with the future redevelopment of non-conforming resort housing structures and uses
- Evaluate alternative redevelopment policies and strategies consistent with the Sanibel Plan
- Prepare amendments to the Land Development Code to implement resort housing redevelopment policies and the Sanibel Plan

CARRYING CAPACITY

- Complete research defining best practices associated with measuring and managing carrying capacity that may be transferable to Sanibel
- Define existing baseline conditions and key impact and mitigation thresholds associated with sustaining the carrying capacity of Sanibel's natural and human systems
- Identify, evaluate and prioritize carrying capacity policies and management strategies consistent with the Sanibel Plan

STRENGTHENING CITY FINANCES

- Review City Investment Policies
- Pursue Economic Incentives through energy conservation opportunities
- Alternatives for an Environmental Protection Fund



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City of Sanibel, Florida

Budget Message



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MEMORANDUM

DATE: July 08, 2008
TO: Sanibel City Council
FROM: Judie Zimomra, City Manager
SUBJECT: Distribution of Draft Year 2009 Budget and Resolution Establishing Tax Year 2008 Millage Rate

A large, stylized handwritten signature in black ink, likely belonging to Judie Zimomra, the City Manager.

Attached is a Draft Budget for Fiscal Year 2009. This Draft Budget is based upon the assumption that our current economic climate may continue to worsen. This budget reduces the size of our municipal government, maintains basic services that impact Sanibel's property values and protects our fiscal reserves. The Draft Budget recognizes that our demand for new capital construction projects is reduced as our community attains build-out.

As drafted, the attached FY 2009 Budget reduces the Total Budget (General, Special Revenue, Debt Service, Capital Project and Enterprise Funds) compared to the Amended FY 2008 Budget by \$7,493,050 (15.76%). This constriction has been achieved through the following:

- Downsizing the City Staff
- Focusing Capital expenditures on maintenance of existing infrastructure rather than construction of new capital projects
- Adjusting the schedule for vehicle replacement to lengthen the useful life of City vehicles

The Proposed 2009 City of Sanibel Annual Budget totals **\$40,050,757**, which is broken down as follows:

<u>USES OF FUNDS</u>	<u>FY 2009</u>	<u>FY 2008</u>	
		<u>as Adopted</u>	<u>as Amended</u>
Governmental Funds			
Operating	\$28,520,046	\$27,681,203	\$29,464,483
Capital	5,500,098	5,710,097	9,020,551
Total Governmental	34,020,144	33,391,300	38,485,034
Enterprise Funds	6,030,613	7,014,827	9,058,773
Total Draft Budget	<u>\$40,050,757</u>	<u>\$40,406,126</u>	<u>\$47,543,807</u>

The Draft Budget is funded by the rolled-back tax rate of 2.3355 mills (*). The rolled-back tax rate is the rate that generates the same amount of ad valorem (property) tax revenue as was received by the City in the prior fiscal year, exclusive of new construction.

(*) A mill is a tax rate of one dollar (\$1.00) per one thousand dollars (\$1,000) of taxable property value.

TRUTH IN MILLAGE (T.R.I.M.)

The Annual Budget is prepared by the City Staff and presented to City Council for its deliberation at two public hearings held in accordance with the State-defined Truth In Millage (T.R.I.M.) calendar, which each Florida local government follows. The Budget Calendar is as follows:

BUDGET CALENDAR
 FISCAL YEAR 2009 BUDGET ADOPTION
 CITY OF SANIBEL, FLORIDA

Tuesday	July 15, 2008	Regular Council Meeting – 1 st Draft of Budget is distributed to Council. Adoption of Resolution to Set Proposed Tax (millage) Rate for 2008 and date, time and place of first Public Hearing.
Saturday	September 6, 2008	9:00 a. m. First Budget Public Hearing – Discussion and Adoption of tentative Millage and tentative FY 2009 Budget
Tuesday	September 16, 2008	5:01 p.m. Second and Final Budget Public Hearing Discussion and adoption of final 2008 Millage rate and FY 2009 Budget

On July 15, 2008, City Council will be considering Resolution #08-082 to establish the Proposed Operating Tax (Millage) Rate for Tax (Calendar) Year 2008, which generates ad-valorem (property) taxes for the Proposed Fiscal Year 2009 Annual Budget. The Resolution also establishes the three (3) voted debt service millage rates and establishes the date, time and place of the first budget hearing pursuant to the Truth In Millage (T.R.I.M.) legislation. The proposed operating millage rate included in the FY 2009 budget is within the rate, which can be adopted by the majority vote of Council.

Pursuant to Florida Law enacted during the 2007 and 2008 legislative sessions, the following table identifies the minimum vote of Council required to the levy proposed tax (millage) rate for Tax Year 2008.

<u>Minimum Vote Required to Levy Proposed Millage</u>	<u>Maximum Millage Rate</u>
Majority vote of Council (3/5)	2.3931
Two-thirds vote of Council (4/5)	2.6757
Unanimous vote of Council (5/5)	10.0000
Referendum of Voters	10.0000

The rolled-back rate is lower than the maximum millage rate, which may be levied by a majority vote of Council. If, by majority vote, City Council establishes a proposed tax rate of 2.3931 mills or higher, the City will be required to advertise a Notice of Tax Increase, because the 2.3931 millage rate is higher than the rolled-back rate. The Proposed Budget, however, is funded with the Rolled-back Rate of 2.3355 mills for NO tax increase.

In addition to the operating millage discussed above, the three (3) previously voter approved debt service millage rates required to meet debt fiscal year 2009 debt service obligations are:

<u>Debt Service Description</u>	<u>Millage Rate</u>
Sewer Voted Debt Service	0.3158
Land Acquisition Voted Debt Service	0.0483
Recreation Center Voted Debt Service	0.1080

Draft Budget Overview

The City's number one source of revenue is property tax. There are two values used to calculate property tax revenue, the tax (millage) rate, discussed above, and the value of real and personal property within the City of Sanibel as determined by the Lee County Property Appraiser. The total taxable assessed value in the City of Sanibel decreased by 5.948% compared to the previous year, from \$5,196,712,970 to \$4,887,593,016. With the addition of new construction of \$19,361,064, the gross taxable property value for Tax (calendar) Year 2008 is \$4,906,954,080.

It should be noted that \$80,326,710 has been exempted from the Sanibel gross taxable property values due to Amendment 1, which increased the Homestead Exemption and provided for portability of the Save Our Homes exemption. These additional exemptions reduce ad valorem taxes able to be generated from the rolled-back rate by \$187,603.

In recognition of the current economic conditions, the FY 2009 Draft Budget has been prepared with reductions in revenues, specifically revenues impacted by fuel usage. Thus, the estimated revenue to be generated via the Local Option Gas Tax has been reduced from \$911,290 to \$700,000 (-23.2%) and the \$.05 Local Option Gas Tax has been reduced from \$668,937 to \$550,000 (-17.8%). Also the revenue generated by the General Fund through Indirect Cost has been reduced from \$1,365,148 to \$1,050,000 to reflect the overall constriction of our municipal operations. Also due to lack of a full year's experience, total revenue generated from the Recreation Fund charges for services is estimated at the level of \$100,000.

In addition to adjusting revenues to reflect current economic realities, the estimated expenditures have been adjusted as well. First, all salaries and expenditures for benefits have been held to current levels in the Draft Budget. Currently the City is out to bid on a restructured health care plan. Secondly, the estimated cost for gasoline has been budgeted at \$5.50/gallon for regular and \$6.00/gallon for diesel. Finally, individual departmental budgets have been adjusted to focus on providing basic municipal services that impact Sanibel property values. Between now and the final budget adoption, staff is continuing to carefully scrutinize interest and sales tax receipts and will make further recommendations if warranted.

Historically, the City of Sanibel has been financially well served by the fiscal discipline to create and protect reserves to be used in true emergencies such as hurricanes. The Draft Fiscal Year 2009 Budget establishes our reserves at the following levels:

FY 2009 Reserves	Governmental Funds	Enterprise Funds	Budget Total
Reserve for Contingencies	\$ 325,000	\$ -	\$ 325,000
Reserve for Environmental Initiatives	1,200,000	-	1,200,000
Reserve for Classification Adjustments	6,997	-	6,997
Reserve for Insurance Deductibles	315,000	-	315,000
Reserve for Disasters	4,500,000	200,000	4,700,000

Staff strongly recommends in the interest of the long-term financial stability of the City, every effort be made to not reduce our reserves.

The Fiscal Year 2009 Draft Budget includes on Schedule C a list of eleven (11) initiatives that have not been included in the current draft of the budget. We anticipate these budget requests will be carefully scrutinized during the budget hearing.

Budget Funds

The Draft Budget includes the projections for each of the two (2) fund groups, Governmental and Enterprise. Within the Governmental Group, there are four (4) types of funds. These four fund types are the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds.

Governmental Funds

- **General Fund** - The General Fund is the principal fund of the City and is used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund. General Fund activities are funded principally by property taxes, intergovernmental revenues, licenses and permits, charges for services and miscellaneous revenues, which include public contributions and interest earnings.

The General Fund budget in the Draft FY 2009 Budget is \$25.28 million, a \$2.23 million decrease (-8.1%) from the FY 2008 amended budget of \$27.51 million. The primary reason for the decrease in expenditures is the 6.56% reduction in operating expenses for General Fund departments. This reduction includes not filling certain attrited positions in the Planning department, which were vacated during FY 2008. The Reserves for Recreation Center Contingencies and Compensation Adjustments are not budgeted in FY 2009. However, the Reserve for environmental initiatives has been increased from \$1,119,420 to \$1,200,000 and the Reserve for Disasters has been increased from \$4.0 million to \$4.5 million.

General Fund revenues are also decreasing by \$2.23 million due to maintaining the rolled-back tax rate producing no tax increase. However, decreases to Gas Taxes, Communications Services Tax, and all State-shared revenues (e.g. Revenue Sharing Half-Cent Sales Tax, etc) are all projected to be lower in FY 2009 due to current economic conditions. Indirect Costs paid to the General Fund from the Enterprise Funds as well as interest earnings are also projected to decrease.

- **Special Revenue** - Special Revenue Funds are legally restricted to the use for which the revenue is granted or contributed to the City. The total Special Revenue Funds are budgeted at \$6.361 million. This total is \$352,111 less than the amended FY 2008 budget. The decrease is attributable to grants that were received and expended during FY 2008 but will either not recur in FY 2009 or have not yet been awarded for FY 2009. The proposed Annual Budget includes only those grant funds, which have already been awarded by contract or interlocal agreement. However, if grant funds are awarded after the beginning of FY 2009, City Council will be presented with resolutions for budget amendments to appropriate the funds.

The Special Revenue Funds also include the Building and Recreation department's operating budgets. Since building permit fees are required to be used exclusively for permitting and inspection activities, accounting for these revenues in a special revenue fund segregates both the revenues and expenditures so as not to be commingled in the General Fund. Likewise, the Recreation Center began charging membership fees in FY 2008 and, for accounting purposes, was moved to a Special Revenue Fund from the General Fund. Expenditures in the Building Department are budgeted to decrease in FY 2009 by \$16,885 (-2.73%) due to not filling an attrited position. The Recreation Center Operations are also budgeted to decrease in FY 2009 by \$554,110 (-26.7%) because the costs associated with opening the facility in FY 2008 will not recur in FY 2009.

- **Debt Service Funds** - Debt Service Funds are used to account for the accumulation of resources for and the payment of principal and interest on long-term debt. As of September 30, 2008, the outstanding debt of the City's governmental funds is projected to be \$14,709,437 and \$47,820,024 in the Enterprise (Sewer System) fund. A schedule of the City's Total Debt, including the purpose of the debt, the interest rate, maturity date and the pledged revenue follows:

CITY OF SANIBEL, FLORIDA
SCHEDULE OF PROJECTED OUTSTANDING DEBT at September 30, 2008

Amount Borrowed	Purpose	Interest Rate	Year of Final Maturity	Estimated Principal Balance at 9/30/08	Average Annual P & I Debt Service	Pledged Revenue Source
Operating Budget						
\$ 3,190,000	Land Acquisition (Gulfside/Boat Ramp)	5.00%	2020	1,660,457	187,477	Franchise & Occupational
\$ 1,250,000	Land Acquisition (Paulsen)	4.98%	2012	426,717	120,260	Any non-ad valorem revenue
\$ 3,825,000	Land Acquisition (Pond Apple Park)	2.0% to 4.75%	2031	3,350,000	237,945	GO-Voted Debt Service Ad Valorem Taxes
\$ 8,350,000	Recreation Facility	4.0% to 4.35%	2036	8,040,000	542,311	GO-Voted Debt Service Ad Valorem Taxes
\$ 1,082,000	Suntrust Note #59-BMRH-Woodhaven	3.35%	2019	793,467	91,145	Any non-ad valorem revenue
\$ 583,946	Suntrust Note #34-BMRH Refinancing (Reissued 9/30/05 to replace security pledge from Causeway Surplus)	3.85%	2009	134,426	164,267	Any non-ad valorem revenue
\$ 650,000	Suntrust Note #42-BMRH-Casa Mariposa	4.21%	2014	304,370	59,033	Any non-ad valorem revenue
Operating Total:				\$ 14,709,437	\$ 1,402,438	

Sewer System Enterprise Fund						
\$ 5,620,000	Refunding of 1993 Bonds	2.0% to 3.9%	2021	\$ 4,305,000	\$ 422,409	User Fees
\$ 5,722,696	State Revolving Loan-Phase I SRF # 504P	1.59%	2020	3,828,811	400,292	Special Assessments, Ad valorem taxes and User Fees
\$ 7,615,755	State Revolving Loan-Phase 2A SRF # 5060	1.56%	2021	5,905,636	539,385	Special Assessments, Ad valorem taxes and User Fees
\$ 5,136,352	State Revolving Loan-Phase 3A WWG # 511	1.34%	2023	5,050,353	508,628	Special Assessments, Ad valorem taxes and User Fees
\$ 7,040,440	State Revolving Loan-Phase 3B WWG # 512	1.70%	2026	6,585,782	503,846	Special Assessments, Ad valorem taxes and User Fees
\$ 16,593,392	State Revolving Loan-Plant SRF # 5080	1.54%	2022	11,445,574	1,040,098	User Fees & Connection Fees
\$ 6,180,728	State Revolving Loan-Phase 2B SRF # 5090	1.54%	2022	4,012,049	354,955	Special Assessments, Ad valorem taxes and User Fees
\$ 8,501,591	State Revolving Loan-Phase 2C WWG # 510	1.56%	2023	6,686,819	594,367	Special Assessments, Ad valorem taxes and User Fees
Sewer Total:				\$ 47,820,024	\$ 4,363,980	

GRAND TOTAL: \$ 62,529,461 \$ 5,766,418

- Capital Project Funds** - Capital Project Funds account for all resources used for the acquisition and/or construction of major capital facilities. Capital project funds budgeted in the Proposed Annual Budget are \$5,500,098, a \$3.72 million decrease from the amended FY 2008 budget. The single largest reason for this decrease is the completion of the new Recreation Center construction project during FY 2008. The Proposed Budget also includes a detailed 5-Year Capital Improvement Plan (CIP), the first year of which is included in the Annual Budget.

Enterprise Funds

- Sanibel Sewer System Funds** – the Sanibel Sewer System budget is decreasing from \$6.3 million to \$4.8 million. The \$1,495,788 decrease includes a 5% decrease in operating expenses and a \$431,656 (-25%) decrease in capital outlay acquisitions. The Disaster Reserve is budgeted to increase from \$120,000 to \$200,000. Debt service levels are expected to be status quo during FY 2009. The negative unrestricted FY 2009 ending fund balance of \$4.8 million reflects the use of restricted net assets from special assessments to meet the \$4.62 million debt service requirements. Sewer user fees at the 3% rate indexing have been determined to be sufficient to fund operations and meet

bond coverage requirements per the annual update to the Financial Feasibility Study performed by GAI Consultants in July 2008.

- **Beach Parking Fund** – the budgeted operating expense of the Beach Parking Fund is decreasing from \$2.9 million to \$2.2 million in FY 2009 for the same service levels as FY 2008. The reduction is due to re-scheduling certain capital outlay purchases to future fiscal years. Please see the 5-year CIP at the back of this document for details. The budgeted negative ending net assets amount of \$979,136 is due to the timing of the grant award from the Tourist Development Council (TDC) for Beach Maintenance estimated to be \$979,210. At the time the grant award by TDC is received in early FY 2009, a budget amendment resolution will be presented to City Council.

Fund Balances

The General Fund beginning fund balance projected to be available on October 1, 2008 is \$9.58 million compared to \$12.3 million actually available at October 1, 2007. The major reason for this \$2.72 million decrease in available fund balance is due to the reduction in revenue projected for FY 2008 being less than the amended budget due to current economic conditions. To offset these lower revenue projections in FY 2008, due to bid prices being lower than budgets, there are unused funds in several capital project funds, which are being transferred back to the General Fund in FY 2008.

The fund balances in the Special Revenue, Debt Service and Capital Project funds are dedicated for use in the project for which the funding sources were provided. Therefore, there is not a relevant pattern, nor comparison to previous years to be discussed.

Next steps

The City of Sanibel encourages public participation in the decision making process, including the discussions related to the municipal budget and City operations. This year, the **first public hearing on the annual budget is at 9:00 a.m. on Saturday, September 6, 2008.** Citizens who cannot attend the meetings are encouraged to provide their comments and input to City Council via email addressed to sancouncil@mysanibel.com or via US Mail to Sanibel City Council, 800 Dunlop Road, Sanibel, FL 33957. City Council gives serious consideration to all comments received from the public.

Conclusion

The Fiscal Year 2009 Draft Budget was prepared in recognition of the current poor economic conditions, which may yet worsen. Our conservative revenue projections and reductions in expenditures for Fiscal Year 2009 will require careful monitoring. The City of Sanibel can operate and continue to provide basic municipal services within the Fiscal Year 2009 Draft Budget. However, to do so requires financial discipline, collective belt-tightening and a recognition that on occasion the answer may be “No.”

Attachment A

Summary of Increases From Prior Fiscal Year
In Proposed Budget

CITY OF SANIBEL
FISCAL YEAR 2008-09 ANNUAL BUDGET
SUMMARY OF INCREASES FROM PRIOR FISCAL YEAR
IN PROPOSED BUDGET

Department	Description	Cost	Funding Source	Millage Rate	Annual Cost per \$100,000 Property Valuation	Annual Cost to Average Residential Taxpayer
<i>Departmental Recommendations</i>						
GENERAL FUND						
1 Legislative	Flu shots	\$ 150	Ad Valorem Taxes	0.0000	\$ 0.00	\$ 0.02
2 Legislative	Chargeable items moved to this account to conform to the state of Florida chart of accounts	\$ 20,000	Ad Valorem Taxes	0.0039	\$ 0.39	\$ 2.49
3 Administration	Increased long distance and basic phone services	\$ 5,300	Ad Valorem Taxes	0.0010	\$ 0.10	\$ 0.66
4 Administration	Color print charges for copier (in-house printing vs. contractual printing)	\$ 11,000	Ad Valorem Taxes	0.0021	\$ 0.21	\$ 1.37
5 MIS	Training expense increased with new staff members	\$ 8,900	Ad Valorem Taxes	0.0017	\$ 0.17	\$ 1.11
6 MIS	Increase data connectivity speeds to support increased online services and video requirements	\$ 22,400	Ad Valorem Taxes	0.0043	\$ 0.43	\$ 2.79
7 MIS	Addition of off-site server rack space to house MIS redundant equipment	\$ 2,220	Ad Valorem Taxes	0.0004	\$ 0.04	\$ 0.28
8 MIS	Additional support costs for new City communication lines and server/systems	\$ 5,400	Ad Valorem Taxes	0.0010	\$ 0.10	\$ 0.67
9 MIS	Chargeable items moved to this account to conform to the state of Florida chart of accounts	\$ 8,200	Ad Valorem Taxes	0.0016	\$ 0.16	\$ 1.02
10 Finance	Increase to fixed asset disposition fee for using website to sell surplus assets	\$ 4,545	Ad Valorem Taxes	0.0009	\$ 0.09	\$ 0.57
11 Finance	3% increase in outside auditor's fee per contract and \$10,000 to provide for as needed outside accounting work	\$ 11,813	Ad Valorem Taxes	0.0023	\$ 0.23	\$ 1.47
12 Finance	Increase in local phone service costs	\$ 1,120	Ad Valorem Taxes	0.0002	\$ 0.02	\$ 0.14
12 Finance	Increase in postage rates	\$ 415	Ad Valorem Taxes	0.0001	\$ 0.01	\$ 0.05
13 Finance	Increase in postage meter and copy machine rentals	\$ 215	Ad Valorem Taxes	0.0000	\$ 0.00	\$ 0.03
14 Finance	Supplies for HTE dedicated color laser printer	\$ 1,300	Ad Valorem Taxes	0.0003	\$ 0.03	\$ 0.16
15 Finance	3% increase for supplies	\$ 100	Ad Valorem Taxes	0.0000	\$ 0.00	\$ 0.01
16 Finance	Purchase Governmental Accounting Standards Board (GASB) publications containing new accounting standards	\$ 240	Ad Valorem Taxes	0.0000	\$ 0.00	\$ 0.03
17 Legal	Monthly copier fees	\$ 700	Ad Valorem Taxes	0.0001	\$ 0.01	\$ 0.09
18 Legal	Increase in recording and storage costs	\$ 900	Ad Valorem Taxes	0.0002	\$ 0.02	\$ 0.11
19 Legal	Increase in Lexis/Nexis legal research fees and increased price of Florida statutes	\$ 250	Ad Valorem Taxes	0.0000	\$ 0.00	\$ 0.03
20 Planning	Increase in postage rates. Compliance with public notice provisions of the Land Development Code	\$ 1,750	Ad Valorem Taxes	0.0003	\$ 0.03	\$ 0.22
21 Planning	Increased reliance on Administration's copying equipment	\$ 1,590	Ad Valorem Taxes	0.0003	\$ 0.03	\$ 0.20

FISCAL YEAR 2008-09 ANNUAL BUDGET
 SUMMARY OF INCREASES FROM PRIOR FISCAL YEAR
 IN PROPOSED BUDGET

Attachment A
 Summary of Increases From Prior Fiscal Year
 In Proposed Budget

Department	Description	Cost	Funding Source	Millage Rate	Annual Cost per \$100,000 Property Valuation	Annual Cost to Average Residential Taxpayer
22 Police	Move college tuition reimbursement program and officer training registrations from other current charges line to conform to state of Florida chart of accounts	\$ 9,600	Ad Valorem Taxes	0.0018	\$ 0.18	\$ 1.19
23 Police	LSCO data line rate change, cell phone reimbursement, tax line increase	\$ 8,758	Ad Valorem Taxes	0.0017	\$ 0.17	\$ 1.09
24 Police	Increase in postage rates	\$ 260	Ad Valorem Taxes	0.0001	\$ 0.01	\$ 0.03
25 Police	Increase in fuel costs	\$ 14,797	Ad Valorem Taxes	0.0028	\$ 0.28	\$ 1.84
26 Natural Resources	Increased mileage expense	\$ 500	Ad Valorem Taxes	0.0001	\$ 0.01	\$ 0.06
27 Public Works	Increase in freight and special mail charges	\$ 100	Ad Valorem Taxes	0.0000	\$ 0.00	\$ 0.01
28 Public Works	Increase in equipment rental	\$ 100	Ad Valorem Taxes	0.0000	\$ 0.00	\$ 0.01
29 Public Works	Increase in printing costs and volume	\$ 600	Ad Valorem Taxes	0.0001	\$ 0.01	\$ 0.07
30 Public Works	Increase in ad costs	\$ 150	Ad Valorem Taxes	0.0000	\$ 0.00	\$ 0.02
31 Public Works	Increase in fuel costs, offset by reductions in chemicals, other operating supplies, tools and small equipment	\$ 17,200	Ad Valorem Taxes	0.0033	\$ 0.33	\$ 2.14
32 Public Facilities	Increase in solid waste costs	\$ 980	Ad Valorem Taxes	0.0002	\$ 0.02	\$ 0.12
33 Public Facilities	Increase in building fees	\$ 200	Ad Valorem Taxes	0.0000	\$ 0.00	\$ 0.02
34 Public Facilities	Increase in fuel costs. Addition of mulch.	\$ 2,100	Ad Valorem Taxes	0.0004	\$ 0.04	\$ 0.26
35 Public Facilities	Replacement of existing worn out floor at civic center	\$ 20,000	Ad Valorem Taxes	0.0039	\$ 0.39	\$ 2.49
36 Public Facilities	Solar panels for community park restroom	\$ 2,500	Ad Valorem Taxes	0.0005	\$ 0.05	\$ 0.31
37 Seniors	Phone and fax line charges formerly paid by the recreation department	\$ 2,308	Ad Valorem Taxes	0.0004	\$ 0.04	\$ 0.29
38 Seniors	Print fitness class coupons	\$ 300	Ad Valorem Taxes	0.0001	\$ 0.01	\$ 0.04
39 Seniors	Fitness membership fees	\$ 550	Ad Valorem Taxes	0.0001	\$ 0.01	\$ 0.07
	Total General Fund Recommendations	\$ 189,511	Ad Valorem Taxes	\$ 0.0365	\$ 3.65	\$ 23.57

Attachment A

Summary of Increases From Prior Fiscal Year
In Proposed Budget

CITY OF SANIBEL
FISCAL YEAR 2008-09 ANNUAL BUDGET
SUMMARY OF INCREASES FROM PRIOR FISCAL YEAR
IN PROPOSED BUDGET

Department	Description	Cost	Funding Source	Millage Rate	Annual Cost per \$100,000 Property Valuation	Annual Cost to Average Residential Taxpayer
40	RECREATION CENTER FUND					
Recreation	Employee and volunteer drug testing and background checks	\$ 2,430	Ad Valorem Taxes	0.0005	\$ 0.05	\$ 0.30
Recreation	Insurance costs were unknown and unbudgeted in FY08. Skate park and special risk insurance moved from the insurance department.					
41	Recreation	\$ 18,850	Ad Valorem Taxes	0.0036	\$ 0.36	\$ 2.34
42	Recreation	\$ 18,120	Ad Valorem Taxes	0.0035	\$ 0.35	\$ 2.25
43	Recreation	\$ 2,500	Ad Valorem Taxes	0.0005	\$ 0.05	\$ 0.31
44	Recreation	\$ 450	Ad Valorem Taxes	0.0001	\$ 0.01	\$ 0.06
	Total Recreation Fund Recommendations	\$ 42,350		\$ 0.0082	\$ 0.82	\$ 5.27
45	BUILDING DEPARTMENT FUND					
Building	Fitness membership fees	\$ 900	Building Department Fees	-	\$ -	\$ -
46	Building	\$ 30,932	Building Department Fees	-	\$ -	\$ -
	Total Building Fund Recommendations	\$ 31,832		\$ -	\$ -	\$ -
	BALLFIELD MAINTENANCE FUND					
47	Recreation	\$ 255	1/3 School Board, 1/3 Lee County, 1/3 City	0.0000	\$ 0.00	\$ 0.01
48	Recreation	\$ 540	1/3 School Board, 1/3 Lee County, 1/3 City	0.0000	\$ 0.00	\$ 0.02
49	Recreation	\$ 480	1/3 School Board, 1/3 Lee County, 1/3 City	0.0000	\$ 0.00	\$ 0.02
50	Recreation	\$ 2,903	1/3 School Board, 1/3 Lee County, 1/3 City	0.0002	\$ 0.02	\$ 0.12
51	Recreation	\$ 375	1/3 School Board, 1/3 Lee County, 1/3 City	0.0000	\$ 0.00	\$ 0.02
51	Recreation	\$ 15,253	1/3 School Board, 1/3 Lee County, 1/3 City	0.0010	\$ 0.10	\$ 0.63
	Total Ballfield Recommendations	\$ 19,806		\$ 0.0013	\$ 0.13	\$ 0.82
	Total Departmental Recommendations	\$ 283,499		\$ 0.0459	\$ 4.59	\$ 29.66



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SUMMARY OF DECREASES FROM PRIOR FISCAL YEAR
IN PROPOSED BUDGET

Attachment B
Summary of Decreases From Prior Fiscal Year
In Proposed Budget

	Description	Decreases	Funding Source	Millage Rate	Property Valuation	Annual Cost per \$100,000	Annual Cost to Average Residential Taxpayer
Departmental Recommendations							
GENERAL FUND							
1	Legislative Professional services previously budgeted on this line moved to the other contractual line to correspond to the state of Florida chart of accounts	\$ (25,000)	Ad Valorem Taxes	(0.0048)	\$ (0.48)	\$ (3.11)	
2	Legislative Rentals and leases previously budgeted on this line moved to other accounts to correspond to the state of Florida chart of accounts	\$ (2,250)	Ad Valorem Taxes	(0.0004)	\$ (0.04)	\$ (0.28)	
3	Legislative New copier requires less maintenance and repairs	\$ (1,500)	Ad Valorem Taxes	(0.0003)	\$ (0.03)	\$ (0.19)	
4	Legislative No H ₂ O newsletter, annual report or environmental handbook	\$ (12,500)	Ad Valorem Taxes	(0.0024)	\$ (0.24)	\$ (1.55)	
5	Legislative No Independence Day fireworks and other promotional activities	\$ (18,800)	Ad Valorem Taxes	(0.0036)	\$ (0.36)	\$ (2.34)	
6	Legislative Fewer newspaper ads	\$ (6,000)	Ad Valorem Taxes	(0.0012)	\$ (0.12)	\$ (0.75)	
7	Legislative Use fewer office supplies	\$ (2,000)	Ad Valorem Taxes	(0.0004)	\$ (0.04)	\$ (0.25)	
8	Legislative Use fewer operating supplies	\$ (1,000)	Ad Valorem Taxes	(0.0002)	\$ (0.02)	\$ (0.12)	
9	Administration Professional services previously budgeted on this line moved to the other contractual line to correspond to the state of Florida chart of accounts	\$ (15,750)	Ad Valorem Taxes	(0.0030)	\$ (0.30)	\$ (1.96)	
10	Administration Align budgeted medical to actual experience	\$ (3,000)	Ad Valorem Taxes	(0.0006)	\$ (0.06)	\$ (0.37)	
11	Administration Eliminate In Rem Solutions grant writing services	\$ (54,750)	Ad Valorem Taxes	(0.0105)	\$ (1.05)	\$ (6.81)	
12	Administration Reduced travel	\$ (4,132)	Ad Valorem Taxes	(0.0008)	\$ (0.08)	\$ (0.51)	
13	Administration Align budgeted cost of living allowance and vehicle allowance for the city manager with actual expense	\$ (600)	Ad Valorem Taxes	(0.0001)	\$ (0.01)	\$ (0.07)	
14	MIS FY08 one-time web site conversion and other professional assistance	\$ (18,720)	Ad Valorem Taxes	(0.0036)	\$ (0.36)	\$ (2.33)	
15	MIS Other contractual services not required in FY09	\$ (17,450)	Ad Valorem Taxes	(0.0034)	\$ (0.34)	\$ (2.17)	
16	MIS Utility expense not required in FY09	\$ (250)	Ad Valorem Taxes	(0.0000)	\$ (0.00)	\$ (0.03)	
17	MIS Less printing required	\$ (100)	Ad Valorem Taxes	(0.0000)	\$ (0.00)	\$ (0.01)	
18	MIS No promotional expense in FY09	\$ (1,800)	Ad Valorem Taxes	(0.0003)	\$ (0.03)	\$ (0.22)	
19	MIS Other current charges previously budgeted on this line moved to the operating supplies line to correspond to the state of Florida chart of accounts	\$ (3,000)	Ad Valorem Taxes	(0.0006)	\$ (0.06)	\$ (0.37)	
20	MIS Office supplies previously budgeted on this line moved to the operating supplies line to correspond to the state of Florida chart of accounts	\$ (4,700)	Ad Valorem Taxes	(0.0009)	\$ (0.09)	\$ (0.58)	
21	MIS Fewer book purchases	\$ (125)	Ad Valorem Taxes	(0.0000)	\$ (0.00)	\$ (0.02)	
22	MIS Fewer equipment purchases	\$ (41,200)	Ad Valorem Taxes	(0.0079)	\$ (0.79)	\$ (5.12)	

SUMMARY OF DECREASES FROM PRIOR FISCAL YEAR
IN PROPOSED BUDGET

Attachment B

Summary of Decreases From Prior Fiscal Year
In Proposed Budget

	Description	Decreases	Funding Source	If Funding Source is Ad Valorem Taxes,		Annual Cost to Average Residential Taxpayer
				Millage Rate	Property Valuation	
23	Finance Delete funds budgeted in FY08 for a business tax specialist and OPEB actuarial valuation expenses which are accounted for in the OPEB Trust Fund	\$ (10,575)	Ad Valorem Taxes	(0.0020)	\$ (0.20)	\$ (1.32)
24	Finance Eliminate HTE/HUG regional seminars for four employees	\$ (2,340)	Ad Valorem Taxes	(0.0005)	\$ (0.05)	\$ (0.29)
25	Finance New check-signing machine reduces needs for repairs	\$ (325)	Ad Valorem Taxes	(0.0001)	\$ (0.01)	\$ (0.04)
26	Finance Increase in cost of printed forms reduced by purchasing some stock in FY08	\$ (1,045)	Ad Valorem Taxes	(0.0002)	\$ (0.02)	\$ (0.13)
27	Finance Reduced bank account analysis fees	\$ (3,945)	Ad Valorem Taxes	(0.0008)	\$ (0.08)	\$ (0.49)
28	Finance No equipment purchases in FY09	\$ (2,025)	Ad Valorem Taxes	(0.0004)	\$ (0.04)	\$ (0.25)
29	Legal Decrease anticipated legal fees for FY09	\$ (86,800)	Ad Valorem Taxes	(0.0167)	\$ (1.67)	\$ (10.80)
30	Planning Eliminate code enforcement officer position	\$ (72,412)	Ad Valorem Taxes	(0.0139)	\$ (1.39)	\$ (9.01)
31	Planning Eliminate transportation planner position	\$ (86,940)	Ad Valorem Taxes	(0.0167)	\$ (1.67)	\$ (10.81)
32	Planning Assignment of redevelopment planning work program and associated tasks to Planning Department staff	\$ (275,222)	Ad Valorem Taxes	(0.0530)	\$ (5.30)	\$ (34.23)
33	Planning Reflect current record storage and retrieval costs	\$ (3,500)	Ad Valorem Taxes	(0.0007)	\$ (0.07)	\$ (0.44)
34	Planning Reduction in professional development and training	\$ (5,000)	Ad Valorem Taxes	(0.0010)	\$ (0.10)	\$ (0.62)
35	Planning Sanibel Plan printing completed	\$ (1,800)	Ad Valorem Taxes	(0.0003)	\$ (0.03)	\$ (0.22)
36	Planning Reduction due to projected volume and type of permitting activity	\$ (4,100)	Ad Valorem Taxes	(0.0008)	\$ (0.08)	\$ (0.51)
37	Planning Fewer office supplies required with decreased staff	\$ (1,200)	Ad Valorem Taxes	(0.0002)	\$ (0.02)	\$ (0.15)
38	Planning Reduction in demand for reference documents and related services	\$ (1,000)	Ad Valorem Taxes	(0.0002)	\$ (0.02)	\$ (0.12)
39	Police Cut 3 each, pre-employment physicals and psych testing assessments; reduce other professional services	\$ (2,470)	Ad Valorem Taxes	(0.0005)	\$ (0.05)	\$ (0.31)
40	Police Eliminate iguana program.	\$ (46,360)	Ad Valorem Taxes	(0.0089)	\$ (0.89)	\$ (5.77)
41	Police Copy machine rates down	\$ (972)	Ad Valorem Taxes	(0.0002)	\$ (0.02)	\$ (0.12)
42	Police Remove unused maintenance contracts	\$ (594)	Ad Valorem Taxes	(0.0001)	\$ (0.01)	\$ (0.07)
43	Police Reduce printing	\$ (350)	Ad Valorem Taxes	(0.0001)	\$ (0.01)	\$ (0.04)
44	Police Move officer training registrations and tuition reimbursements to travel line to conform to state of Florida chart of accounts, reduce, move tags	\$ (10,850)	Ad Valorem Taxes	(0.0021)	\$ (0.21)	\$ (1.35)
45	Police Cut Police Law Institute Annual Review \$2,800 and increase membership dues	\$ (329)	Ad Valorem Taxes	(0.0001)	\$ (0.01)	\$ (0.04)
46	Recycling Center Last payment on grinder in FY08	\$ (54,044)	Ad Valorem Taxes	(0.0104)	\$ (1.04)	\$ (6.72)
47	Natural Resources Caloosahatchee monitoring in FY08	\$ (70,630)	Ad Valorem Taxes	(0.0136)	\$ (1.36)	\$ (8.78)
48	Natural Resources Reduce operating supplies	\$ (3,000)	Ad Valorem Taxes	(0.0006)	\$ (0.06)	\$ (0.37)

SUMMARY OF DECREASES FROM PRIOR FISCAL YEAR
IN PROPOSED BUDGET

Attachment B

Summary of Decreases From Prior Fiscal Year

In Proposed Budget

	Description	Decreases	Funding Source	If Funding Source is Ad Valorem Taxes, Millage Rate			Annual Cost to Average Residential Taxpayer
				Valorem Taxes, Millage Rate	Property Valuation	Annual Cost per \$100,000	
49	Public Works Water control structures not inspected every year. Elimination of miscellaneous professional services. Reduction in miscellaneous engineering services and traffic studies.	\$ (8,798)	Ad Valorem Taxes	(0.0017)	\$ (0.17)	\$ (1.09)	
50	Public Works Reduction in thermoplastic striping, completion of Junonia paving and Sanibel Harbor dredging, reductions in road patches, miscellaneous items and plantings	\$ (103,940)	Ad Valorem Taxes	(0.0200)	\$ (2.00)	\$ (12.93)	
51	Public Works Reduction in housing allowance funding partially offset by mileage reimbursements	\$ (3,030)	Ad Valorem Taxes	(0.0006)	\$ (0.06)	\$ (0.38)	
52	Public Works Decrease in equipment and vehicle repairs.	\$ (10,450)	Ad Valorem Taxes	(0.0020)	\$ (0.20)	\$ (1.30)	
53	Public Works Completion of metal building painting	\$ (2,000)	Ad Valorem Taxes	(0.0004)	\$ (0.04)	\$ (0.25)	
54	Public Works Decrease in employment ads	\$ (50)	Ad Valorem Taxes	(0.0000)	\$ (0.00)	\$ (0.01)	
	No survey equipment purchases						
55	Public Works Decrease in bike path materials (work being contracted), shell rock, asphalt, striping materials, RPM's, sign posts, flexible delineators and stone	\$ (11,000)	Ad Valorem Taxes	(0.0021)	\$ (0.21)	\$ (1.37)	
56	Public Works Decrease in computer, engineering and business classes	\$ (1,960)	Ad Valorem Taxes	(0.0004)	\$ (0.04)	\$ (0.24)	
57	Public Works Reduction in equipment purchases	\$ (8,100)	Ad Valorem Taxes	(0.0016)	\$ (0.16)	\$ (1.01)	
	Move mechanical engineering services for A/C design to capital improvement projects. Reduce ADA architect, electrical engineering and miscellaneous architectural/engineering services.						
58	Public Facilities Completion of City Hall lighting modifications.	\$ (9,800)	Ad Valorem Taxes	(0.0019)	\$ (0.19)	\$ (1.22)	
59	Public Facilities Reduction in janitorial costs.	\$ (10,020)	Ad Valorem Taxes	(0.0019)	\$ (0.19)	\$ (1.25)	
60	Public Facilities Civic Center telephones being charged to another fund	\$ (3,600)	Ad Valorem Taxes	(0.0007)	\$ (0.07)	\$ (0.45)	
	Bock Peace Park grounds maintenance being done in-house. Reduction in Civic Center exterior repairs; reduction in City Hall repairs.						
61	Public Facilities Reduction in shell rock for parking lots	\$ (10,880)	Ad Valorem Taxes	(0.0021)	\$ (0.21)	\$ (1.35)	
62	Public Facilities Reduction in shell rock for parking lots	\$ (4,000)	Ad Valorem Taxes	(0.0008)	\$ (0.08)	\$ (0.50)	
63	Public Facilities Completion of A/C for MIS department	\$ (23,784)	Ad Valorem Taxes	(0.0046)	\$ (0.46)	\$ (2.96)	
64	Seniors Reduced use of contract fitness instructor	\$ (3,014)	Ad Valorem Taxes	(0.0006)	\$ (0.06)	\$ (0.37)	
65	Performing Arts Reduce tree trimming	\$ (200)	Ad Valorem Taxes	(0.0000)	\$ (0.00)	\$ (0.02)	
66	Performing Arts Reduce miscellaneous repairs	\$ (200)	Ad Valorem Taxes	(0.0000)	\$ (0.00)	\$ (0.02)	
	Total General Fund Recommendations	\$ (1,197,281)		\$ (0.2306)	\$ (23.06)	\$ (148.91)	

Summary of Decreases From Prior Fiscal Year

In Proposed Budget

		Decreases		Funding Source		If Funding Source is Ad Valorem Taxes, Millage Rate		Annual Cost per \$100,000 Property Valuation		Annual Cost to Average Residential Taxpayer	
	Description										
RECREATION CENTER FUND											
67	Recreation	Summer land aerobics was a one-time expense; reduced funding for fitness instructor.	\$ (12,926)	Ad Valorem Taxes	(0.0025)	\$ (0.25)	\$ (1.61)				
68	Recreation	Reduce training	\$ (6,173)	Ad Valorem Taxes	(0.0012)	\$ (0.12)	\$ (0.77)				
69	Recreation	Move Civic Center phone and fax to the Senior budget	\$ (3,976)	Ad Valorem Taxes	(0.0008)	\$ (0.08)	\$ (0.49)				
70	Recreation	Decrease in mailings	\$ (110)	Ad Valorem Taxes	(0.0000)	\$ (0.00)	\$ (0.01)				
71	Recreation	Reduce transportation for youth program	\$ (9,278)	Ad Valorem Taxes	(0.0018)	\$ (0.18)	\$ (1.15)				
72	Recreation	New facility and equipment means minimal repairs	\$ (2,020)	Ad Valorem Taxes	(0.0004)	\$ (0.04)	\$ (0.25)				
73	Recreation	One-time printing costs in FY08	\$ (15,690)	Ad Valorem Taxes	(0.0030)	\$ (0.30)	\$ (1.95)				
74	Recreation	No special events	\$ (11,275)	Ad Valorem Taxes	(0.0022)	\$ (0.22)	\$ (1.40)				
75	Recreation	No indirect charges in FY09	\$ (300,600)	Ad Valorem Taxes	(0.0579)	\$ (5.79)	\$ (37.39)				
76	Recreation	Reduce operating supplies	\$ (16,410)	Ad Valorem Taxes	(0.0032)	\$ (0.32)	\$ (2.04)				
77	Recreation	No capital outlays in FY09	\$ (32,495)	Ad Valorem Taxes	(0.0063)	\$ (0.63)	\$ (4.04)				
		Total Recreation Fund Recommendations	\$ (410,953)	Ad Valorem Taxes	\$ (0.0791)	\$ (7.91)	\$ (51.11)				
BUILDING DEPARTMENT FUND											
78	Building	Eliminate part-time permit technician position	\$ (23,086)	Building Department Fees	-	\$ -	\$ -				
79	Building	Eliminate inspector position	\$ (70,000)	Building Department Fees	-	\$ -	\$ -				
80	Building	Reduce engineering services	\$ (700)	Building Department Fees	-	\$ -	\$ -				
81	Building	Less travel for education; reduction in field staff mileage	\$ (16,200)	Building Department Fees	-	\$ -	\$ -				
82	Building	One less cell phone	\$ (2,405)	Building Department Fees	-	\$ -	\$ -				
83	Building	Less mail concerning Building codes	\$ (2,755)	Building Department Fees	-	\$ -	\$ -				
84	Building	Less equipment to service	\$ (154)	Building Department Fees	-	\$ -	\$ -				
85	Building	Less printing; no FEMA mailing	\$ (500)	Building Department Fees	-	\$ -	\$ -				
86	Building	Fewer personnel reduces promotional activity needs	\$ (2,538)	Building Department Fees	-	\$ -	\$ -				
87	Building	Reduced need for office supplies	\$ (625)	Building Department Fees	-	\$ -	\$ -				
88	Building	Reduced need for operating supplies	\$ (800)	Building Department Fees	-	\$ -	\$ -				
89	Building	Code books purchased in FY08	\$ (1,700)	Building Department Fees	-	\$ -	\$ -				
90	Building	No equipment needs in FY09	\$ (1,100)	Building Department Fees	-	\$ -	\$ -				
		Total Building Fund Recommendations	\$ (122,563)			\$ -	\$ -				
BALLFIELD MAINTENANCE FUND											
91	Recreation	Reduced training	\$ (1,674)	1/3 School Board, 1/3 Lee County, 1/3 City	(0.0001)	\$ (0.01)	\$ (0.07)				
92	Recreation	Reduce number of 80' and 30' lift rentals	\$ (3,554)	1/3 School Board, 1/3 Lee County, 1/3 City	(0.0002)	\$ (0.02)	\$ (0.15)				
93	Recreation	FY08 repair projects complete	\$ (9,700)	1/3 School Board, 1/3 Lee County, 1/3 City	(0.0006)	\$ (0.06)	\$ (0.40)				
94	Recreation	Reduce operating supplies	\$ (1,300)	1/3 School Board, 1/3 Lee County, 1/3 City	(0.0001)	\$ (0.01)	\$ (0.05)				
95	Recreation	Reduce turf grass certifications	\$ (400)	1/3 School Board, 1/3 Lee County, 1/3 City	(0.0000)	\$ (0.00)	\$ (0.02)				
96	Recreation	FY08 capital outlays complete	\$ (37,900)	1/3 School Board, 1/3 Lee County, 1/3 City	(0.0024)	\$ (0.24)	\$ (1.57)				
		Total Ballfield Recommendations	\$ (54,528)		\$ (0.0035)	\$ (0.35)	\$ (2.26)				
		Total Departmental Recommendations	\$ (1,785,325)		\$ (0.3132)	\$ (31.32)	\$ (202.29)				

CITY OF SANIBEL
 FISCAL YEAR 2008-09 ANNUAL BUDGET
 SUMMARY OF INITIATIVES
 NOT IN PROPOSED BUDGET

Attachment C

Summary of Initiatives Not in Proposed Budget

GENERAL FUND	Initiative Description	Justification	Cost	Funding Source	If Funding Source is		Annual Cost per \$100,000 Average Residential Taxpayer
					Ad Valorem Taxes, Millage Rate	Property Valuation	
Natural Resources	Nile monitor survey	Dr. Greg Klouden recommended in his 2007 report on Sanibel monitor lizards that the City have a semi-annual survey of the best monitor lizard habit, which he identified on a map. With the recent discovery of a monitor on Sanibel the natural resources department recommends funds be set aside for such a survey.	\$ 20,000	Ad Valorem Taxes	0.0039	\$ 0.39	\$ 2.49
Public Facilities	5 Kw solar system for City Hall	Installation of a demonstration solar system for City Hall. The proposed system would provide a place for students and residents to view an operational system. The City promotes conservation (energy, water, natural resources) as a part of its vision.	\$ 45,000	Ad Valorem Taxes	0.0087	\$ 0.87	\$ 5.60
Recycling Center	Hazardous waste collection day	Lee County recently opened a permanent household hazardous waste facility for which Sanibel residents are currently paying taxes. Sanibel residents may utilize this facility for disposal of household hazardous waste.	\$ 35,000	Ad Valorem Taxes	0.0067	\$ 0.67	\$ 4.35
Police	Positron	Increase of 1 computer aided dispatch license is to improve continuity of communications and record keeping in the event of an evacuation or disaster.	\$ 25,000	Ad Valorem Taxes	0.0048	\$ 0.48	\$ 3.11
Legislative	Independence Day fireworks	The City has traditionally funded the fireworks	\$ 12,500	Ad Valorem Taxes	0.0024	\$ 0.24	\$ 1.55
Administration	Continue grant writing contract with IN REM solutions	IN REM grant proposals resulted in 695K to the City in FY08	\$ 55,000	Ad Valorem Taxes	0.0106	\$ 1.06	\$ 6.84
MIS	As needed contractual clerical assistance	The MIS department has significant work that is better suited to part-time contractors, rather than MIS trained staff	\$ 25,000	Ad Valorem Taxes	0.0048	\$ 0.48	\$ 3.11
Public Facilities	20% of cost for shade for Community Park playground	The Community Park playground has been very popular, with the only negative comments received regarding the lack of shade for the playground equipment. This project involves construction of shade hats over the equipment. Providing recreational opportunities is consistent with the City's vision.	\$ 7,600	Ad Valorem Taxes	0.0015	\$ 0.15	\$ 0.95

CITY OF NIBEL
 FISCAL YEAR 2008-09 ANNUAL BUDGET
 SUMMARY OF INITIATIVES
 NOT IN PROPOSED BUDGET

Attachment C

Summary of Initiatives Not in Proposed Budget

Initiative Description	Justification	Cost	Funding Source	If Funding Source is Ad Valorem Taxes, Millage Rate	Annual Cost per \$100,000 Property Valuation	Annual Cost to Average Residential Taxpayer
Public Facilities	Re-establish electric service at the Kitty Condo on Dunlop Road	\$ 9,680	Ad Valorem Taxes	0.0019	\$ 0.19	\$ 1.20
	Total General Fund Departmental Initiatives	\$ 100,100	Ad Valorem Taxes	\$ 0.0193	\$ 1.93	\$ 12.45
RECREATION FUND						
Recreation	Expand the after-school program to middle school students	\$ 12,312	Ad Valorem Taxes	0.0024	\$ 0.24	\$ 1.53
	Total Recreation Center Fund Initiatives	\$ 12,312	Ad Valorem Taxes	\$ 0	\$ 0	2
CAPITAL IMPROVEMENT PROJECTS						
Transportation Capital Projects Fund	Shared use path widening	150,000	Ad Valorem Taxes	0.0289	\$ 2.89	18.66
	Matching funds for pending grant application to widen the shared use path at Tarpon Bay Road					
	Total Capital Improvements Projects Initiatives	\$ 150,000	Ad Valorem Taxes	\$ 0.0289	\$ 2.89	\$ 18.66
	Total Initiatives	\$ 262,412	Ad Valorem Taxes	\$ 0.0505	\$ 5.05	\$ 32.64



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City of Sanibel, Florida

Budget Summary

City of Sanibel
Fiscal Year 2008-09
Total
Budget Summary

FISCAL YEAR 2008-09 POPOSED BUDGET							
			GOVERNMENTAL FUNDS	BUSINESS-TYPE FUNDS	TOTAL		
			OPERATING BUDGET	CAPITAL BUDGET	TOTAL OPERATING & CAPITAL BUDGET		
SOURCES OF FUNDS			OPERATING BUDGET	CAPITAL BUDGET	TOTAL OPERATING & CAPITAL BUDGET	ENTERPRISE BUDGETS	TOTAL
EST BEGINNING FUND BALANCE			12,333,898	2,801,450	15,135,348	(2,263,677)	12,871,671
REVENUES	2008						
Taxes	Millage						
Ad Valorem -Operating	2.3355		11,460,191	-	11,460,191	-	11,460,191
Ad Valorem -Voted Debt Land	0.0483		237,000	-	237,000	-	237,000
Ad Valorem -Voted Debt Rec Ctr	0.1080		530,000	-	530,000	-	530,000
Ad Valorem -Voted Debt Sewer	0.3158		-	-	-	1,549,499	1,549,499
Other Taxes			2,085,726	-	2,085,726	-	2,085,726
Licenses & Permits			1,420,941	-	1,420,941	70,000	1,490,941
Intergovernmental Revenue			1,342,798	-	1,342,798	-	1,342,798
Charges for Services			1,662,795	-	1,662,795	6,303,372	7,966,167
Fines & Forfeitures			67,800	-	67,800	112,000	179,800
Miscellaneous Revenue			582,468	35,500	617,968	334,000	951,968
TOTAL REVENUE			19,389,719	35,500	19,425,219	8,368,871	27,794,090
OTHER FINANCING SOURCES							
Capital Contributions			-	-	-	15,000	15,000
Transfers from Other Funds			-	-	-	-	-
Debt Proceeds			-	-	-	-	-
Reserve for Undercollection			(539,810)	(614)	(540,424)	(89,580)	(630,004)
TOTAL SOURCES OF FUNDS			31,183,808	2,836,336	34,020,144	6,030,614	40,050,757
USES OF FUNDS							
EXPENDITURES							
General Government			4,658,385	546,109	5,204,494	-	5,204,494
Public Safety			4,688,913	177,000	4,865,913	-	4,865,913
Physical Environment			907,899	470,000	1,377,899	5,083,537	6,461,436
Transportation			2,140,398	3,821,740	5,962,138	2,194,004	8,156,142
Economic Environment			252,116	-	252,116	-	252,116
Human Services			1,000	-	1,000	-	1,000
Culture/Recreation			2,714,951	-	2,714,951	-	2,714,951
Total Operating Expenditures			15,363,663	5,014,849	20,378,512	7,277,541	27,656,053
OTHER USES							
Reserve for Contingencies			325,000	-	325,000	-	325,000
Reserve for Environmental Initiatives			1,200,000	-	1,200,000	-	1,200,000
Reserve for Classification Adjustments			6,997	-	6,997	-	6,997
Reserve for Insurance Deductibles			315,000	-	315,000	-	315,000
Reserve for Disaster/Capital			4,500,000	-	4,500,000	200,000	4,700,000
Redemption of Long-term Debt			1,356,709	-	1,356,709	4,620,529	5,977,238
Ending Fund Balance/Ret Earnings			5,452,677	485,249	5,937,926	(6,067,456)	(129,530)
Total Other Uses			13,156,383	485,249	13,641,632	(1,246,928)	12,394,704
TOTAL USES OF FUNDS			28,520,046	5,500,098	34,020,144	6,030,614	40,050,757

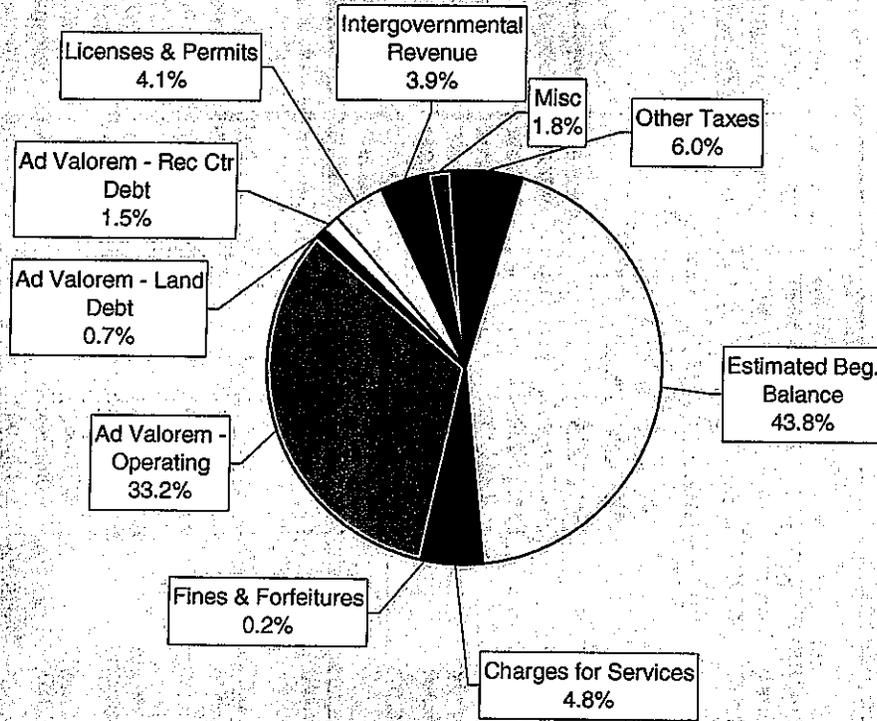


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CITY OF SANIBEL
 FISCAL YEAR 2008-09 PROPOSED BUDGET
 GOVERNMENTAL FUNDS BUDGET SUMMARY BY FUND TYPE
 EXPENDITURES SHOWN BY FUNCTION

	FY 2008-09 GOVERNMENTAL FUNDS BUDGET						AMENDED GOV'TL FUNDS BUDGET 2007-08
	OPERATING BUDGET			CAPITAL BUDGET		FISCAL YEAR 2008-09 TOTAL	
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	TOTAL OPERATING BUDGET	CAPITAL PROJECTS FUNDS		
USES OF FUNDS							
EXPENDITURES							
Operating Expenditures							
General Government	4,657,385	1,000	-	4,658,385	-	4,658,385	5,364,388
Public Safety	4,105,445	583,468	-	4,688,913	-	4,688,913	4,773,088
Physical Environment	446,450	461,449	-	907,899	-	907,899	1,475,073
Transportation	2,140,398	-	-	2,140,398	-	2,140,398	2,248,587
Economic Environment	-	252,116	-	252,116	-	252,116	514,136
Human Services	-	1,000	-	1,000	-	1,000	1,000
Culture/Recreation	847,826	1,867,126	-	2,714,951	-	2,714,951	3,316,085
Total Operating Expenditures	12,197,504	3,166,159	-	15,363,663	-	15,363,663	17,692,357
Capital Projects	-	-	-	-	5,014,849	5,014,849	8,714,256
TOTAL EXPENDITURES	12,197,504	3,166,159	-	15,363,663	5,014,849	20,378,512	26,406,613
NON-OPERATING EXPENDITURES							
Reserve for Contingencies	275,000	50,000	-	325,000	-	325,000	151,937
Reserve for Environmental Initiatives	1,200,000	-	-	1,200,000	-	1,200,000	655,184
Reserve for Classification Adj's	6,997	-	-	6,997	-	6,997	-
Reserve for Recreation Center Contingencies	-	-	-	-	-	-	138,589
Reserve for Insurance Deductibles	315,000	-	-	315,000	-	315,000	294,033
Reserve for Disasters	4,500,000	-	-	4,500,000	-	4,500,000	4,026,000
Transfer to Other Funds	3,392,359	1,610,185	-	5,002,544	-	5,002,544	6,869,503
Redemption of Long-Term Debt	-	-	1,356,709	1,356,709	-	1,356,709	1,379,094
TOTAL NON-OPERATING EXPENDITURES	9,689,356	1,660,185	1,356,709	12,706,250	-	12,706,250	13,514,340
TOTAL APPROPRIATIONS	21,886,860	4,826,344	1,356,709	28,069,913	5,014,849	33,084,762	39,920,953
ESTIMATED ENDING FUND BALANCE	3,397,771	1,535,167	519,740	5,452,677	485,249	5,937,926	5,433,584
TOTAL USES OF FUNDS	25,284,631	6,361,510	1,876,449	33,522,590	5,500,098	39,022,688	45,354,537
LESS: TRANSFERS BETWEEN FUNDS						(5,002,544)	(6,869,503)
NET USES						34,020,144	38,485,034

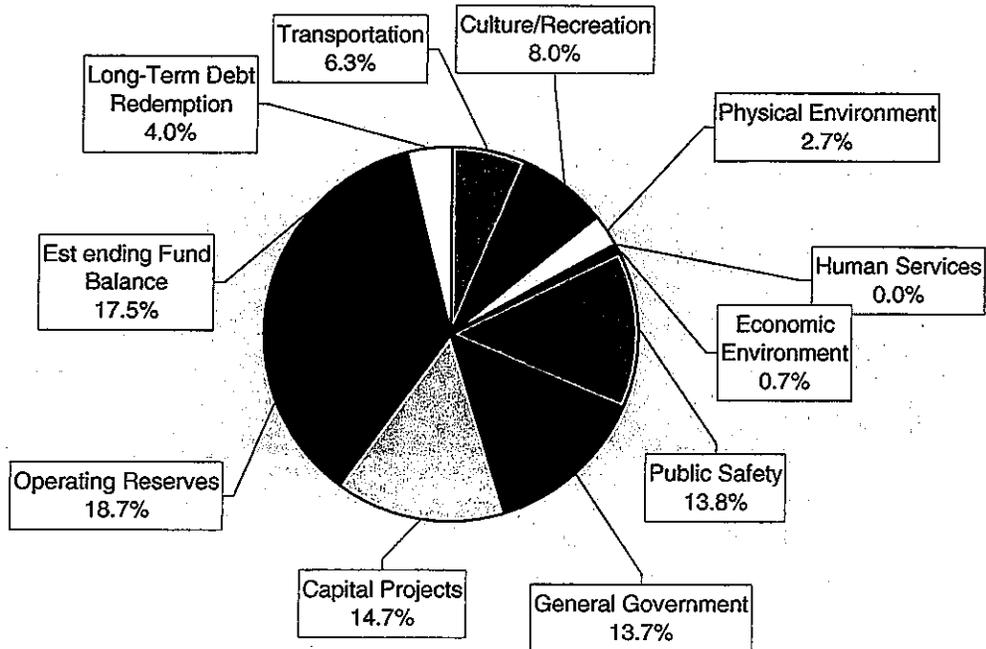
CITY OF SANIBEL
WHERE THE MONEY COMES FROM
GOVERNMENTAL FUNDS
Fiscal Year 2008-09



GOVERNMENTAL FUNDS

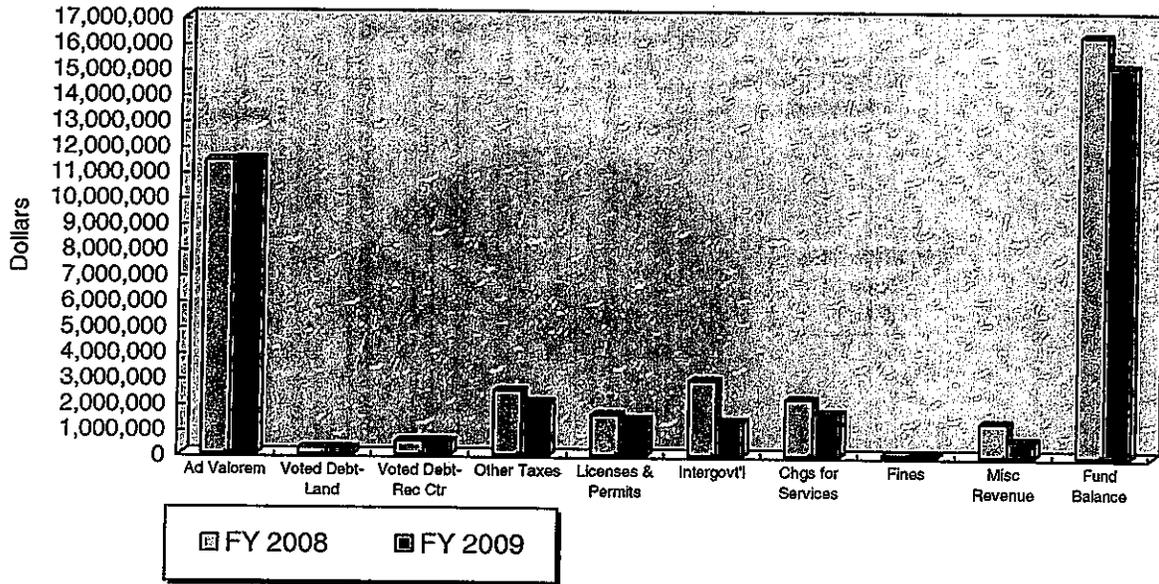
SOURCES OF FUNDS	AMOUNT	PERCENT OF TOTAL
Est . Beginning Fund Balance	\$ 15,135,348	43.8%
REVENUES		
Ad Valorem Taxes - Operating Millage	\$ 11,460,191	33.2%
Ad Valorem Taxes - Land Voted Debt	237,000	0.7%
Ad Valorem Taxes - Rec Center Debt	530,000	1.5%
Other Taxes	2,085,726	6.0%
Licenses & Permits	1,420,941	4.1%
Intergovernmental Revenue	1,342,798	3.9%
Charges for Services	1,662,795	4.8%
Fines & Forfeitures	67,800	0.2%
Miscellaneous Revenue	617,968	1.8%
TOTAL REVENUE	\$ 19,425,219	100.0%
Reserve for Undercollection	(540,424)	
NET SOURCES OF FUNDS	\$ 34,020,144	

**CITY OF SANIBEL
WHERE THE MONEY GOES
GOVERNMENTAL FUNDS
Fiscal Year 2008-09**



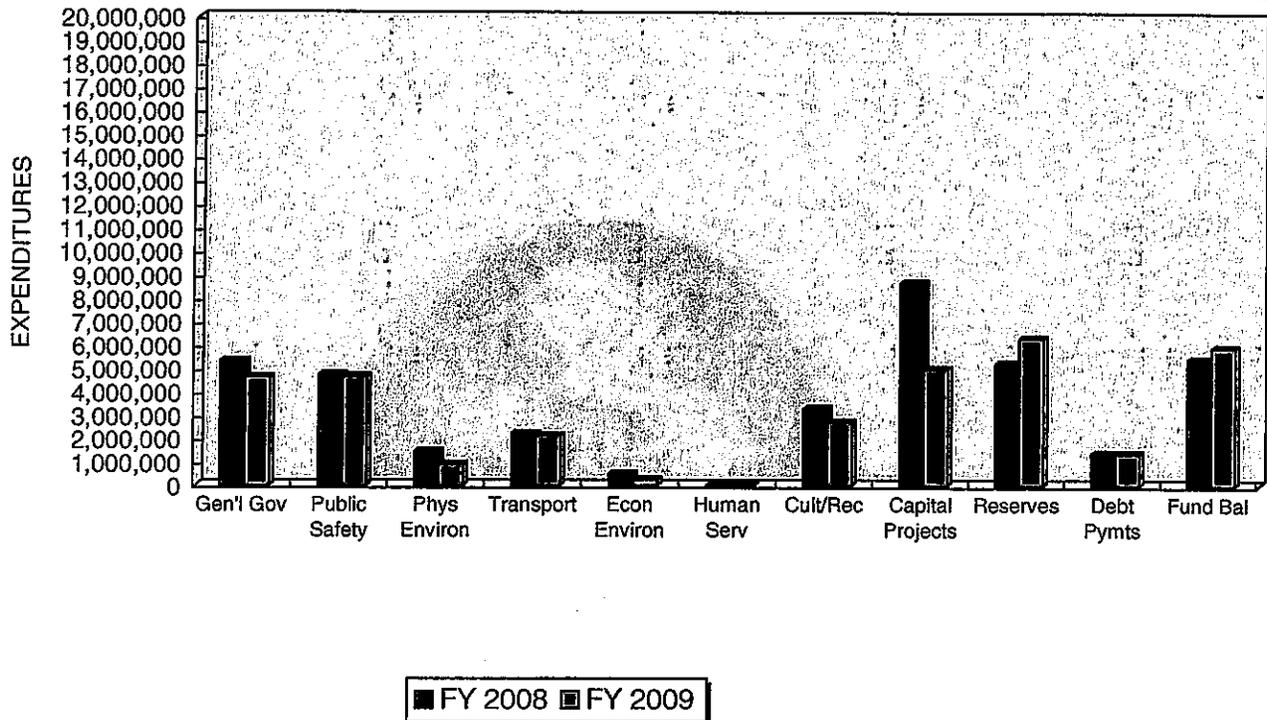
GOVERNMENTAL FUNDS		
USES OF FUNDS	AMOUNT	PERCENT OF TOTAL
OPERATING EXPENSES		
General Government	\$ 4,658,385	13.7%
Public Safety	4,688,913	13.8%
Physical Environment	907,899	2.7%
Transportation	2,140,398	6.3%
Economic Environment	252,116	0.7%
Human Services	1,000	0.0%
Culture & Recreation	2,714,951	8.0%
TOTAL OPERATING EXPENDITURES	\$ 15,363,663	
OPERATING RESERVES	6,346,997	18.7%
CAPITAL PROJECTS and RESERVES	5,014,849	14.7%
REDEMPTION OF LONG-TERM DEBT	1,356,709	4.0%
Estimated Ending Fund Balance	5,937,926	17.5%
TOTAL USES OF FUNDS	\$ 34,020,144	100.0%

**CITY OF SANIBEL
COMPARISON OF SOURCES OF FUNDS
GOVERNMENTAL FUNDS BUDGET**



	FY 2008 BUDGET AS AMENDED	FY 2009 TENTATIVE BUDGET	AMOUNT OF INCREASE (DECREASE)	PERCENT CHANGE
OPERATING SOURCES OF FUNDS				
Revenue				
Ad Valorem Taxes-Operating	\$ 11,405,824	\$ 11,460,191	\$ 54,367	0.5%
Ad Valorem Taxes-Land DS	237,000	237,000	-	0.0%
Ad Valorem Taxes-Rec Ctr DS	525,000	530,000	5,000	0.9%
Other Taxes	2,505,107	2,085,726	(419,381)	-20.1%
Licenses & Permits	1,597,989	1,420,941	(177,048)	-12.5%
Intergovernmental Revenue	2,931,982	1,342,798	(1,589,184)	-118.3%
Charges for Services	2,201,047	1,662,795	(538,252)	-32.4%
Fines & Forfeitures	80,984	67,800	(13,184)	-19.4%
Miscellaneous Revenue	1,308,599	617,968	(690,631)	-111.8%
TOTAL REVENUE	\$ 22,793,532	\$ 19,425,219	\$ (3,368,313)	-17.3%
OTHER FINANCING SOURCES				
Debt Proceeds	\$ 88,818	\$ -	\$ (88,818)	
Transfer to Sewer Fund	\$ (175,002)	\$ -	\$ 175,002	
Estimated Beginning Fund Balance	16,315,397	15,135,348	(1,180,049)	-7.8%
TOTAL SOURCES OF FUNDS	39,022,745	34,560,567	(4,462,178)	-12.9%
Reserve for Undercollection	(537,711)	(540,424)	(2,713)	0.5%
NET BUDGET	\$ 38,485,034	\$ 34,020,144	\$ (4,464,890)	-13.1%

**CITY OF SANIBEL
COMPARISON OF USES OF FUNDS
BY FUNCTION
GOVERNMENTAL FUNDS**



	FY 2008 BUDGET AS AMENDED	FY 2009 TENTATIVE BUDGET	AMOUNT OF INCREASE (DECREASE)	PERCENT CHANGE
USES OF FUNDS by Function				
Expenditures				
General Government	\$ 5,364,388	\$ 4,658,385	\$ (706,003)	-15.2%
Public Safety	4,773,088	4,688,913	(84,175)	-1.8%
Physical Environment	1,475,073	907,899	(567,174)	-62.5%
Transportation	2,248,587	2,140,398	(108,189)	-5.1%
Economic Environment	514,136	252,116	(262,020)	-103.9%
Human Services	1,000	1,000	-	0.0%
Culture/Recreation	3,316,085	2,714,951	(601,134)	-22.1%
Total Operating Expenditures	\$ 17,692,357	\$ 15,363,663	\$ (2,328,694)	-15.2%
Capital Projects	\$ 8,714,256	\$ 5,014,849	(3,699,407)	-73.8%
Reserve for Contingency & Capital	5,265,743	6,346,997	1,081,254	17.0%
Redemption of Long-term Debt	1,379,094	1,356,709	(22,385)	-1.6%
Ending Fund Balance	5,433,584	5,937,926	504,342	8.5%
NET BUDGET	\$ 38,485,034	\$ 34,020,144	\$ (4,464,890)	-13.1%



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Governmental Funds Budget

A fund is a grouping of related accounts that is used to maintain financial control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Governmental funds account for most of the City's tax-supported activities. The City has four governmental fund types: the General Fund, Special Revenue Fund, Debt Service Fund and the Capital Project Fund. These funds are found in either the operating budget or the capital budget.

Operating Budget - The operating budget includes the:

General Fund - The General Fund is the principal fund of the City and is used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund. General Fund activities are funded principally by property taxes, intergovernmental revenues, licenses and permits, charges for services and miscellaneous revenues, which include public contributions and interest earnings;

Special Revenue Funds - Special Revenue Funds are used to account for revenues from specific revenue sources which are legally restricted to the use for which the revenue is granted or contributed to the City;

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for and the payment of principal and interest on long-term debt.

Capital Budget - Reflects the current year of the 5-year Capital Improvement Plan as budgeted in the Capital Projects Funds and certain Special Revenue Funds.



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City of Sanibel, Florida

Section C – Governmental Funds

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City of Sanibel, Florida

General Fund
Fund No. 001

Sources of Funds

Beginning Fund Balance:

The first available source of funds at the beginning of each fiscal year is the carry-forward of the previous year's available fund balance. Fund balance is the accumulation of prior year's revenues, minus expenditures. According to the City's adopted fund balance policy, portions of fund balance are earmarked or "designated" for a specific purpose. The undesignated portion of fund balance is that amount which is available for appropriation in the subsequent fiscal year.

It is estimated that \$9,580,470 of fund balance will be available at the end of FY 2008 to carry-forward to FY 2009.

Taxes:

Property (ad valorem) tax, determined by the levy of an operating millage rate, is the City's primary revenue source providing \$11,460,191 (45.3%) of general fund sources. This amount of tax revenue is calculated based on the levy of a 2.3355 operating millage rate on Sanibel's 2008 assessed taxable value of \$4,906,954,080, which is the rolled-back tax rate. To calculate the property tax revenue to be derived from a mill rate, divide the assessed taxable value by 1000, and multiply by the proposed mill rate.

The rolled-back rate is the rate which would generate the same property tax revenue that was generated in the prior year, excluding valuation changes resulting from new construction. To calculate the rolled-back millage rate subtract the value of new construction from the new assessed taxable value, divide the result by 1000 and then divide the prior year's total property tax revenue into the result.

Other taxes in the General Fund include Local Option Gas taxes, Communications Services Tax and Casualty Insurance Premium Tax estimated to generate \$1,250,000, \$500,000 and \$50,726 respectively in FY 2009. The gas taxes are estimated to decrease 21% from the previous year's budget while the Communications Service Tax is expected to decrease by 16% and the Casualty Insurance Premium Tax is budgeted to increase by 8%.

Revenue projections for FY09 property taxes are derived using the rolled back rate. Revenue projections for other taxes in the General Fund are based on trend analysis of prior years' activity compared to year-to-date actual revenues; projections are adjusted to reflect any deviation from the trend based on current revenues and staff's expert judgment concerning expected economic conditions in FY09.

City of Sanibel, Florida

Licenses and Permits:

Licenses and permits provide \$7,600 or .03% of General Fund revenues. In prior years permit revenue came primarily from building-type permits. Pursuant to Florida statute, which requires that building permit-type fees be expended solely for building department inspections, plan review, fee collection and other building-related expenditures, these fees and the associated expenditures were moved in FY06 from the General Fund to a special revenue fund to directly account for Building Department revenue. For FY09, \$6,000 from a special events permit fee enacted in 2007, plus \$1,600 from dog licenses, is budgeted.

Intergovernmental Revenue:

Intergovernmental Revenue is estimated to generate \$830,140 or 3.28% of the General Fund's source of funds. These revenue types include state-shared revenues such as State Revenue Sharing, Alcoholic Beverage Licenses, Half-cent Sales Tax, etc. and are collected by the state and re-distributed to the cities and counties based on state-mandated formulas.

Revenue projections for these taxes are based on trend analysis of prior years' activity compared to year-to-date actual revenues; projections are adjusted to reflect any deviation from the trend based on current revenues and staff's expert judgment concerning expected economic conditions in FY09.

Charges for Services:

Charges for Services are estimated to provide \$1,556,700 or 6.2% to the General Fund. These sources include planning-type (development) permits, solid waste tipping fees, and indirect costs charged to the Building Department, Ball Park Maintenance Fund and Enterprise Funds for central services provided to those self-supporting funds.

Planning-type fees were established based on the results of a September 2005 User Fee Study, at rates sufficient to recover the direct and indirect costs of the Planning Department's permit-issuance activities. A 3% rate indexing was applied on October 1, 2007.

Solid waste tipping fees are collected pursuant to the terms of an interlocal agreement with Lee County. Indirect costs are collected based on an independent indirect cost study conducted annually to calculate the allocated costs of the central services provided to each program activity of the City.

Fines and Forfeitures:

Fines and Forfeitures, including court fines, parking and other ordinance violations, are estimated to contribute \$50,200 (0.2%) of General Fund sources. Projections are based on trend analysis of prior year's activity.

Miscellaneous Revenues:

Miscellaneous revenue includes interest earnings, rents and contributions. This revenue source is estimated at \$457,012 (1.81%) of General Fund sources. Projections are based on trend analysis of prior years' activity in addition to adjustments for any current economic conditions which would cause a deviation from the trend.

City of Sanibel, Florida

Other Non-revenues:

Non-revenues include a reserve for under-collection of other revenues in the amount of \$458,408. This amount is equal to 4% of ad valorem tax revenue. Ad valorem tax revenue is budgeted at 100% of the 2.3355 millage rate levy; however, because taxpayers take advantage of the discount afforded by paying their taxes in the months of November through February, the City never collects 100% of the levied revenue. Recognizing this, the state permits up to 5% of the tax levy to be reserved for under-collection.

Uses of Funds

The Uses of Funds are broken down by functional classification, as they are required to be reported to the state of Florida each year. Although the City's budget is legally adopted at the fund level, each of the departments, included in their functional classification has a respective line-item detail budget included in the Supplemental Schedule section of this document. Each department has also included an organization chart and department narrative describing its mission, activities and goals for FY 2009. Please see the Supplemental Schedules section of this document for this information.

The following summarizes each department's budget by its functional classification:

General Government

The Legislative and Administrative department's budgets equal \$290,802 and \$766,552 respectively for FY 2009. The MIS department is also included as a General Government function and its FY 2009 budget is \$744,470. The Finance Department is budgeted at \$846,606 and the Legal Department at \$649,265. Planning has a budget of \$954,569 and city-wide insurance (excluding workers compensation) is estimated to cost \$405,121 in FY 2009.

The respective percent change of each department's FY 2009 budget over or under the prior year's budget and the explanation of the change is included in the Supplemental Schedules section of this document.

Public Safety

The Police Department is included in the budget at \$4,080,345 and the Sanibel Emergency Management Plan (SEMP) at \$25,100.

Physical Environment

The Physical Environment function includes the Recycling department, budgeted at \$57,320 and the Natural Resources Management department, budgeted at \$389,130 for FY 2009.

Transportation

The Public Works department, including the garage activities, comprises the Transportation function in the General Fund and is budgeted at \$2,140,398 for FY 2009.

City of Sanibel, Florida

Culture/Recreation

Public Facilities maintenance is budgeted at \$529,753, the Seniors Program at \$127,220, and the Performing (BIG) Arts facility at \$11,000. The City's contribution to the Historical Museum and Village, plus FY08 grant funds of \$40,415 received by the Village, is budgeted at \$179,852.

Non-Operating Expenditures

Non-operating expenditures include the City's various reserves and transfers to other funds (interfund transfers). Interfund transfers represent revenue that is collected in one fund (like the General Fund) but is used in another fund (like debt service or capital project funds). For example, several of the City's debts are secured by a covenant to budget and appropriate legally available non-ad valorem revenue. Most of the City's non-ad valorem revenue is accounted for in the General Fund. The non-ad valorem revenue that is not used in the General Fund for essential services is available to pay the debt obligations. Therefore, the revenue is collected in the General Fund and transferred to the debt service fund, where it is expended to make the required principal and interest payment on the debt. There is a Schedule of Interfund Transfers included in the Supplemental Schedules section of this document.

The City's reserves for FY 2009 include \$275,000 for the annual contingency reserve to meet unexpected events. The reserve for environmental initiatives is budgeted at \$1,200,000. Adjustments as a result of reclassifications are budgeted at \$6,997. \$315,000 has been reserved for meeting insurance deductibles. There is also \$4,500,000 that has been set-aside for disasters, a \$400,000 increase to the FY08 appropriation.

Ending Fund Balance

The ending fund balance has 3 components. The first is a 17% cash flow reserve dictated by the City's Fund Balance Policy and funds which are available for appropriation in FY08. This \$2.0 million cash flow reserve will provide operational cash for October and November of FY08 until the first distribution of ad valorem tax revenue is received from the Lee County Tax Collector in early December. The second component is the third repayment of \$350,000 to the General Fund from the Sewer Fund of a loan between the two funds pursuant to Resolution #06-118 adopted August 15, 2006. The loan is scheduled to be paid annually over ten years. The remainder of ending fund balance is the amount planned to be available for appropriation in the subsequent fiscal year (FY 2010) as beginning fund balance and is projected to be \$1.6 million at the end of FY 2009.

**CITY OF SANIBEL
GENERAL FUND
SUMMARY**

	2005-06 ACTUAL	2006-07 ACTUAL	2007-08			FY 09 Proposed
			ADOPTED BUDGET	AMENDED BUDGET	ESTIMATED ACTUAL	
SOURCES OF FUNDS						
BEGINNING FUND BALANCE,	13,273,842	13,720,436	9,968,478	10,258,542	12,343,462	9,580,470
ESTIMATED REVENUE						
TAXES						
Ad Valorem Taxes	2.3355					
Local Option Gas Tax	9,716,569	11,973,525	11,405,824	11,405,824	10,950,086	11,460,191
\$.05 Local Option Gas Tax	953,422	937,714	970,000	911,290	910,177	700,000
Communications Services Tax	685,727	694,856	700,000	668,937	660,711	550,000
Casualty Insurance Premium Tax	523,691	556,781	560,000	592,880	500,010	500,000
	98,026	50,726	47,000	47,000	50,726	50,726
TOTAL TAXES	11,977,435	14,213,601	13,682,824	13,625,931	13,071,710	13,260,917
LICENSES & PERMITS						
Other Licenses & Permits	30	-	-	-	-	-
Special Events Permits	-	4,455	3,000	3,000	6,425	6,000
Dog Licenses	1,603	1,592	1,600	1,600	1,705	1,600
Mangrove Trimming	3,500	-	-	-	-	-
TOTAL LICENSES & PERMITS	5,133	6,047	4,600	4,600	8,130	7,600
INTERGOVERNMENTAL REVENUE						
Federal Grants	40,000	4,640	-	20,000	20,000	-
Payment in Lieu of Taxes-Federal	152,185	140,853	140,853	140,853	136,000	136,000
State Grants	2,017	-	-	-	1,171	-
State Shared Revenues:						
State Revenue Sharing Proceeds	191,773	197,057	190,000	153,486	151,771	126,000
Mobile Home License Rebate	2,508	2,525	2,500	2,500	2,500	2,500
Alcoholic Beverage License	14,473	15,812	16,157	16,157	16,157	15,000
Half-cent Sales Tax	651,271	578,076	580,000	525,160	478,866	409,430
Motor Fuel Tax Rebate	13,366	5,562	6,000	6,000	8,000	5,500
Locally Shared Revenues:						
Municipal Solid Waste	45,379	43,049	45,000	45,000	49,302	45,000
Lee Co for Sanibel Library	1,511,131	-	-	-	-	-
Occupational License Rebate	5,590	5,437	4,500	4,500	4,500	4,500
Grants from Other Local Units	90,383	76,954	87,175	162,005	162,005	78,710
Payment in Lieu of Taxes-Local	7,500	7,500	7,500	7,500	7,500	7,500
TOTAL INTERGOVERN. REVENUES	2,727,576	1,077,466	1,079,685	1,083,161	1,037,772	830,140
CHARGES FOR SERVICES						
General Government						
Development Permit Fees	261,713	264,968	240,000	240,000	240,000	240,000
Wastewater Disposal Permits	3,355	-	-	-	1,539	-
Sign Permits	12,100	7,804	7,000	7,000	7,000	7,000
Other LDC Actions	32,160	24,404	29,000	29,000	25,212	25,000
Fee for Lien Research	5,859	4,699	5,200	5,200	3,779	4,000
Sale of Maps & Publications	11,845	6,718	3,614	3,614	1,235	1,200
Indirect Cost Services	1,364,729	1,364,367	1,067,000	1,365,148	1,298,271	1,050,000
Collection Administration Fees	1,164	2,749	2,000	2,000	4,115	2,000
SUB-TOTAL TO CARRY FORWARD	1,692,925	1,675,710	1,353,814	1,651,962	1,581,151	1,329,200

**CITY OF SANIBEL
GENERAL FUND
SUMMARY**

	2005-06 ACTUAL	2006-07 ACTUAL	2007-08		ESTIMATED ACTUAL	FY 09 Proposed
			ADOPTED BUDGET	AMENDED BUDGET		
CHARGES FOR SERVICES (cont'd)						
SUB-TOTAL FORWARDED	<u>1,692,925</u>	<u>1,675,710</u>	<u>1,353,814</u>	<u>1,651,962</u>	<u>1,581,151</u>	<u>1,329,200</u>
Public Safety						
Police Services	12,480	24,913	25,000	25,000	31,962	27,500
Engineering Services	647	650	-	-	-	-
Solid Waste Tipping Fees	193,021	190,496	243,750	243,750	230,937	200,000
Transportation	9,744	159	-	-	-	-
Culture/Recreation						
Program Activity Fees						
Summer Wreck	42,414	54,876	-	-	-	-
After School Program Fees	31,692	29,344	-	-	-	-
Senior Aerobics	10,009	14,630	13,145	13,145	4,224	-
Senior Line Dancing	937	628	1,000	1,000	-	-
Rec Dept Athletic Fees	8,960	4,432	-	-	-	-
Other Charges for Service	375	10,235	-	-	80	-
Swim Lessons	1,740	-	-	-	-	-
Holiday Programs	6,838	4,938	-	-	-	-
Enrichment Programs	7,105	1,210	-	-	-	-
Water Aerobics	3,095	-	-	-	-	-
TOTAL CHARGES FOR SERVICES	<u>2,021,982</u>	<u>2,012,221</u>	<u>1,636,709</u>	<u>1,934,857</u>	<u>1,848,354</u>	<u>1,556,700</u>
FINES & FORFEITURES						
Court Fines	49,500	59,517	48,884	48,884	46,351	46,500
Parking Violations	89,844	113,249				
Violation of Local Ordinances	20,206	36,691	14,500	14,500	3,749	3,700
TOTAL FINES & FORFEITURES	<u>159,550</u>	<u>209,457</u>	<u>63,384</u>	<u>63,384</u>	<u>50,100</u>	<u>50,200</u>
MISCELLANEOUS REVENUES						
Interest Earnings	755,742	838,663	775,000	552,879	417,971	416,398
Rents & Royalties	21,450	22,869	24,245	24,245	22,001	17,614
Contributions	114	5,500	750	750	586	500
Ins Proceeds/Sale of Fixed Assets	35,476	24,237	20,000	22,784	27,954	20,000
Refund of Prior Years Expenditures	26,296	1,283	-	-	41,512	-
Other Miscellaneous Revenue	31,977	4,098	5,000	5,000	2,538	2,500
TOTAL MISCELLANEOUS REVENUE	<u>871,055</u>	<u>896,650</u>	<u>824,995</u>	<u>605,658</u>	<u>512,561</u>	<u>457,012</u>
TOTAL ESTIMATED REVENUE	<u>17,762,731</u>	<u>18,415,441</u>	<u>17,292,197</u>	<u>17,317,591</u>	<u>16,528,627</u>	<u>16,162,569</u>
OTHER FINANCING SOURCES						
NON-REVENUES						
Transfers In	56,434	192,731	-	391,522	1,005,032	-
Debt Proceeds	-	-	-	-	-	-
Less: Reserve for Undercollection	-	-	(455,738)	(455,738)	-	(458,408)
TOTAL OTHER FINANCING SOURCES	<u>56,434</u>	<u>192,731</u>	<u>(455,738)</u>	<u>(64,216)</u>	<u>1,005,032</u>	<u>(458,408)</u>
TOTAL BEGINNING FUND BALANCE, ESTIMATED REVENUE & OTHER FINANCING SOURCES	<u>31,093,007</u>	<u>32,328,608</u>	<u>26,804,937</u>	<u>27,511,917</u>	<u>29,877,121</u>	<u>25,284,631</u>

**CITY OF SANIBEL
GENERAL FUND
SUMMARY**

	2005-06 ACTUAL	2006-07 ACTUAL	2007-08		ESTIMATED ACTUAL	FY 09 Proposed
			ADOPTED BUDGET	AMENDED BUDGET		
USES OF FUNDS						
GENERAL GOVERNMENT						
Legislative	415,638	384,480	366,674	344,434	314,725	290,802
Administrative	714,238	855,872	753,269	826,550	830,979	766,552
Management Information Systems	470,228	525,865	531,231	789,228	694,056	744,470
Finance	737,438	800,373	836,007	918,385	905,694	846,606
Legal	742,139	682,673	687,721	736,823	697,565	649,265
Planning	883,957	1,094,191	1,225,517	1,336,706	1,209,441	954,569
Insurance	334,052	354,149	324,069	410,809	410,809	405,121
TOTAL GENERAL GOVERNMENT	4,297,689	4,697,593	4,724,488	5,362,935	5,063,269	4,657,385
PUBLIC SAFETY						
Police	3,036,179	3,528,214	3,734,679	4,056,974	3,962,607	4,080,345
SEMP	33,223	24,881	47,140	72,140	61,200	25,100
TOTAL PUBLIC SAFETY	3,069,401	3,553,095	3,781,819	4,129,114	4,023,807	4,105,445
PHYSICAL ENVIRONMENT						
Garbage-Recycling	126,149	121,284	141,124	141,124	141,124	57,320
Conservation & Resource Mgt	317,551	354,399	358,038	467,905	447,096	389,130
TOTAL PHYSICAL ENVIRONMENT	443,699	475,683	499,162	609,029	588,220	446,450
TRANSPORTATION						
Public Works	1,622,288	1,904,114	2,132,364	2,248,587	2,218,123	2,140,998
CULTURE/RECREATION						
Library	1,511,131	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-
Recreation Complex	887,133	874,243	Moved to F-170			
Public Facilities	496,139	564,624	528,153	559,286	532,157	529,753
Seniors Program	102,034	113,044	118,530	133,060	125,825	127,220
Museum	In Special Revenue Fund-109					
Performing Arts Facility	20,219	9,895	11,400	11,400	10,985	11,000
TOTAL CULTURE/RECREATION	3,016,655	1,561,807	658,083	703,746	668,966	847,826
TOTAL OPERATING EXPENDITURES	12,449,732	12,192,292	11,795,918	13,053,411	12,562,387	12,197,504
NON-OPERATING EXPENDITURES						
Reserve for Contingencies	-	-	275,000	86,332	86,332	275,000
Reserve for Environmental Initiatives	-	-	1,119,420	655,184	-	1,200,000
Reserve for Pay Adjustments	-	-	204,850	-	-	-
Reserve for Classification Adj's	-	-	48,997	-	-	6,997
Reserve for Recreation Center Contingencies	-	-	250,000	138,589	-	-
Reserve for Insurance Deductibles	-	-	315,000	294,033	-	315,000
Reserve for Disasters	-	-	4,100,000	4,026,000	-	4,500,000
Transfer to other funds	4,922,839	4,551,214	5,010,916	5,573,069	5,512,327	3,392,359
TOTAL NON-OPERATING EXPENDITURES	4,922,839	4,551,214	11,324,183	10,773,207	5,598,659	9,689,356
TOTAL APPROPRIATIONS	17,372,571	16,743,506	23,120,100	23,826,618	18,161,046	21,886,860
ENDING FUND BALANCE						
17% Cash Flow Reserve per Policy	-	-	2,005,306	2,005,306	2,135,606	2,073,576
Change in Reserves	3,504,415	3,241,640	(350,000)	(350,000)	-	(350,000)
Available for Appropriation in subsequent fiscal year	10,216,021	12,343,462	2,029,531	2,029,993	9,580,470	1,674,195
TOTAL ENDING FUND BALANCE	13,720,436	15,585,102	3,684,837	3,685,299	11,716,075	3,397,771
TOTAL USES OF FUNDS	31,093,007	32,328,608	26,804,937	27,511,917	29,877,121	25,284,631



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**CITY OF SANIBEL
SUMMARY OF SPECIAL REVENUE FUNDS**

SOURCES OF FUNDS	2005-06 Actual	2006-07 Actual	Fiscal Year 2008			FY 09 Proposed
			Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	2,513,084	1,048,837	604,679	633,409	1,027,007	2,222,413
Estimated Revenues						
Taxes						
Franchise Taxes	<u>583,452</u>	<u>656,936</u>	<u>285,000</u>	<u>285,000</u>	<u>288,208</u>	<u>285,000</u>
Licenses & Permits						
Vehicle Weight Permits	376,820	163,540	-	-	-	-
Building Department Permits	921,362	776,309	687,650	687,650	634,503	507,602
Occupational Licenses	<u>282,853</u>	<u>277,184</u>	<u>905,739</u>	<u>905,739</u>	<u>957,808</u>	<u>905,739</u>
Total Licenses & Permits	<u>1,581,035</u>	<u>1,217,033</u>	<u>1,593,389</u>	<u>1,593,389</u>	<u>1,592,311</u>	<u>1,413,341</u>
Intergovernmental Revenue						
Federal Forfeiture Fund	500	-	-	-	-	-
Federal & State Grants for Hurricane Charley	173,054	-	-	-	-	-
Algae Research	-	-	-	576,810	307,633	269,177
Federal & State Grants for Hurricane Wilma	987,162	156,344	-	268,232	348,811	-
C.L.E.A.N. Grant	28,934	13,443	-	-	-	-
DCA - Emergency Operations Van	-	48,292	-	-	-	-
SFWMD Grant-Sanibel River Restoration	149,752	-	-	-	-	-
Southwest Florida Foundation-Historical	23,368	15,183	-	48,423	8,008	-
WCIND-Tarpon Bay Dredging Project	55,510	(1,786)	-	-	-	-
US Fish & Wildlife-Fire Safe Grant	27,025	-	-	-	-	-
Lee County-Weigh Station Operations	66,497	54,027	-	-	-	-
Lee County Skate Park	71,056	27,871	-	-	-	-
Recreation Center Electric	-	-	24,000	24,000	22,500	26,197
Lee Co-Elementary Ball Park Maint	<u>114,327</u>	<u>261,501</u>	<u>232,070</u>	<u>232,070</u>	<u>232,070</u>	<u>217,284</u>
Total Intergovernmental	<u>1,697,185</u>	<u>574,874</u>	<u>256,070</u>	<u>1,149,535</u>	<u>919,022</u>	<u>512,658</u>
Charges for Services						
Police Causeway Escort-Hurricane Charley	-	-	-	-	-	-
Building Department Fees	493	6,704	6,095	6,095	4,515	6,095
Recreation Center Program Fees	-	-	91,330	260,095	380,000	100,000
Below Market Rate Housing Rents	-	-	-	-	-	-
Historical Committee Fund	<u>34,876</u>	<u>5,944</u>	-	-	-	-
Total Charges and Services	<u>35,369</u>	<u>12,648</u>	<u>97,425</u>	<u>266,190</u>	<u>384,515</u>	<u>106,095</u>
Fines & Forfeitures						
Other Fines & Forfeitures	<u>16,856</u>	<u>56,371</u>	<u>17,600</u>	<u>17,600</u>	<u>17,687</u>	<u>17,600</u>
Miscellaneous Revenue						
Investment Earnings	59,101	36,400	52,444	52,444	42,468	41,955
Weigh Station Rents from Lee County	32,190	-	-	-	-	-
Contributions & Donations	81,333	81,805	-	1,100	2,219	1,000
Refund of prior year's expenditures	-	-	-	-	-	-
Environmental Defense	3,020	100	-	-	-	-
Impact Fees	100,000	146,464	37,653	37,653	38,904	21,500
Other Miscellaneous Revenue	<u>37,225</u>	<u>1,503</u>	-	-	-	-
Total Miscellaneous Revenue	<u>312,869</u>	<u>266,273</u>	<u>90,097</u>	<u>91,197</u>	<u>83,591</u>	<u>64,455</u>
TOTAL REVENUE	4,226,766	2,784,134	2,339,581	3,402,911	3,285,334	2,399,149
Other Financing Sources						
Transfers In	1,201,147	983,061	2,166,538	2,712,930	2,701,735	1,775,370
Debt Proceeds	-	-	-	-	-	-
Reserve for Undercollection	-	-	(35,629)	(35,629)	-	(35,422)
Total Other Financing Sources	<u>1,201,147</u>	<u>983,061</u>	<u>2,130,909</u>	<u>2,677,301</u>	<u>2,701,735</u>	<u>1,739,948</u>
Total Beginning Fund Balance Revenue & Other Financing	<u>7,940,997</u>	<u>4,816,032</u>	<u>5,075,168</u>	<u>6,713,621</u>	<u>7,014,076</u>	<u>6,361,510</u>

**CITY OF SANIBEL
SUMMARY OF SPECIAL REVENUE FUNDS**

USES OF FUNDS	2005-06	2006-07	Fiscal Year 2008			FY 09
	Actual	Actual	Adopted Budget	Amended Budget	Estimated Actual	Proposed
General Government						
Hurricane Charley 8/13/04	232,907	-	-	-	-	-
SW Florida Community Grant	2,844	4,165	-	1,453	1,453	1,000
NRCS Grant	-	-	-	-	-	-
Franchise & Occupational License Fund	-	512	-	-	-	-
Hurricane Wilma 10/21/05	235,670	-	-	-	-	-
Total General Government	471,421	4,677	-	1,453	1,453	1,000
Public Safety						
Weigh Station	70,539	101,085	-	-	-	-
Hurricane Charley 8/13/04	2,225	(2,225)	-	-	-	-
Hurricane Wilma 10/21/05	180,239	4,527	-	-	-	-
DCA - Emergency Operations Van	-	100,478	-	25,870	25,869	-
Building Department	711,259	748,710	627,059	618,104	627,535	601,219
C.L.E.A.N. Grant	48,934	7,769	-	-	-	-
SW Florida Community Foundation Grant	1,881	-	-	-	-	-
US Fish & Wildlife-Fire Safe Grant	-	-	-	-	-	-
Total Public Safety	1,015,077	960,344	627,059	643,974	653,404	601,219
Physical Environment						
Algae Research Grants	-	-	-	769,082	307,633	461,449
Hurricane Charley 8/13/04	17,221	-	-	-	-	-
Hurricane Wilma 10/21/05	155,867	-	-	-	-	-
Environmental Defense Fund	-	125,601	-	96,962	96,962	-
NRCS Grant	-	-	-	-	-	-
SFWMD Grant-Sanibel River Restoration	152,531	-	-	-	-	-
US Fish & Wildlife Firesafe Grant	27,025	-	-	-	-	-
WCIND-Tarpon Bay Dredging Project	50,974	2,750	-	-	-	-
Water Quality	17,100	-	-	-	-	-
Total Physical Environment	420,718	128,351	-	866,044	404,595	461,449
Transportation						
Hurricane Charley 8/13/04	695,373	-	-	-	-	-
NRCS Grant	-	-	-	-	-	-
Hurricane Wilma 10/21/05	850,812	-	-	-	-	-
Total Transportation	1,546,185	-	-	-	-	-
Economic Environment						
Below Market Rate Housing Program	241,477	246,319	245,904	245,904	245,904	252,116
Hurricane Wilma 10/21/05	-	-	-	268,232	15,209	-
Total Economic Environment	241,477	246,319	245,904	514,136	261,113	252,116
Human Services						
Father Madden Estate Fund	976	974	1,000	1,000	1,000	1,000
Culture/Recreation						
Recreation Center Donation	27,286	33,792	-	-	-	-
Historical Committee Fund	390,156	140,212	140,093	180,508	142,593	-
Hurricane Charley 8/13/04	16,073	18,484	-	-	-	-
Community Park Impact Fee Fund	-	-	-	-	-	-
SW Florida Community Foundation Grant	-	-	-	-	-	-
Hurricane Wilma 10/21/05	95,552	108,878	-	-	-	-
Recreation Center	-	-	1,443,003	2,074,940	1,811,831	1,520,830
Lee Co Elementary Ball Park Maint	311,096	316,654	384,273	356,891	350,056	328,545
Lee Co Skate Park	71,056	27,871	-	-	-	-
Total Culture/Recreation	911,219	645,891	1,967,369	2,612,339	2,304,480	1,849,374
Total Operating Expenditures	4,607,073	1,986,555	2,841,332	4,638,946	3,626,044	3,166,159
Non-Operating Expenditures						
Reserve for Compensation Adjustments	-	-	41,554	-	-	-
Reserve for Contingencies	-	-	250,000	65,605	65,605	50,000
Transfer to Other Funds	2,285,087	1,802,471	1,100,000	1,100,000	1,100,000	1,610,185
Redemption of Long-Term Debt	-	-	-	-	-	-
Total Non-Operating Expense	2,285,087	1,802,471	1,391,554	1,165,605	1,165,605	1,660,185
TOTAL APPROPRIATIONS	6,892,160	3,789,025	4,232,886	5,804,551	4,791,649	4,826,344
ENDING FUND BALANCE	1,048,837	1,027,007	842,283	909,070	2,222,413	1,535,167
TOTAL USES OF FUNDS	7,940,997	4,816,032	5,075,168	6,713,621	7,014,062	6,361,510

City of Sanibel, Florida

Special Revenue Funds

SW Florida Community Foundation Grant Fund
Fund No. 103

Sources of Funds

This fund was established in FY 2005 with a \$50,000 contribution from the Southwest Florida Community Foundation to assist City employees with grants to cover a portion of their uninsured losses due to Hurricane Charley.

In subsequent years proceeds from the Coca Cola vending machine have served as a source of funds which are remitted to the Community Foundation. In FY09 \$1,000 of vending machine proceeds are budgeted.

Uses of Funds

The vending machine proceeds are used to provide scholarship funds for the after school program at the recreation center. These funds are administered by the SW Florida Community Foundation for the City. In FY09 \$1,000 is budgeted for scholarships.

Special Revenue Funds
 SW Florida Community Foundation Grant
 Fund No. 103

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 <u>Actual</u>	2006-07 <u>Actual</u>	Adopted <u>Budget</u>	Amended <u>Budget</u>	Estimated <u>Actual</u>	
Beginning Fund Balance	1,881	353	-	353	353	-
Estimated Revenues						
Taxes			-	-	-	-
Licenses & Permits			-	-	-	-
Intergovernmental			-	-	-	-
Charges for Services			-	-	-	-
Rents	2,193	1,165	-	-	-	-
Miscellaneous	1,004	3,000	-	1,100	1,100	1,000
Other Financing Sources						
Transfers In			-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>5,078</u>	<u>4,518</u>	<u>-</u>	<u>1,453</u>	<u>1,453</u>	<u>1,000</u>
Appropriations						1,000
General Government	2,844	-				
Public Safety						
Personal Services	-	-	-	-	-	-
Operating Expense	1,881	4,165	-	1,453	1,453	1,000
Capital Outlay	-	-	-	-	-	-
Total Operating Expenditures	<u>4,725</u>	<u>4,165</u>	<u>-</u>	<u>1,453</u>	<u>1,453</u>	<u>1,000</u>
Non-Operating Expenditures						
Reserve for Comp Adj			-	-	-	-
Reserve for Future Projects			-	-	-	-
Transfer to Other Funds			-	-	-	-
Grants & Aids			-	-	-	-
Total Non-Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>4,725</u>	<u>4,165</u>	<u>-</u>	<u>1,453</u>	<u>1,453</u>	<u>1,000</u>
Ending Fund Balance	<u>353</u>	<u>353</u>	-	-	-	-
Total	<u>5,078</u>	<u>4,518</u>	<u>-</u>	<u>1,453</u>	<u>1,453</u>	<u>1,000</u>

City of Sanibel, Florida

Special Revenue Funds

Environmental Defense Fund

Fund No. 105

Sources of Funds

This fund was established in FY 2006 to provide a mechanism for citizens and other interested persons to contribute to the environmental protection of Sanibel's critical natural resources threatened by Lake Okeechobee fresh water releases. In FY09 there is \$856 of beginning fund balance available for use.

Uses of Funds

Funds will be used for professional or other services that Council deems necessary for the environmental protection of Sanibel's critical natural resources threatened by Lake Okeechobee fresh water releases.

No funds are budgeted for use in FY09.

Special Revenue Funds
Environmental Defense Fund
Fund No. 105

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	-	3,040	3,440	3,440	781	856
Estimated Revenues						
Taxes			-	-	-	-
Licenses & Permits			-	-	-	-
Intergovernmental			-	-	-	-
Charges for Services			-	-	-	-
Investment earnings	20	352	-	-	75	-
Miscellaneous	3,020	100	-	-	-	-
Other Financing Sources						
Transfers In		122,889	-	96,962	96,962	-
Reserve for Undercollection	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	3,040	126,382	3,440	100,402	97,818	856
Appropriations						
Physical Environment						
Personal Services			-	-	-	-
Operating Expense		125,601	-	96,962	96,962	-
Capital Outlay	-	-	-	-	-	-
Total Operating Expenditures	-	125,601	-	96,962	96,962	-
Non-Operating Expenditures						
Reserve for Comp Adj			-	-	-	-
Reserve for Future Projects			-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
Total Appropriations	-	125,601	-	96,962	96,962	-
Ending Fund Balance	3,040	781	3,440	3,440	856	856
Total	3,040	126,382	3,440	100,402	97,818	856

City of Sanibel, Florida

Special Revenue Funds

Historical Village and Museum Fund

Fund No. 109

Sources of Funds

This fund was established in FY 1986 to collect and account for donations specifically designated to the use and under the direction of the Historical Committee with City Council approval.

During fiscal years 1997 and 1998, the City received, on behalf of the Historical Village, proceeds in the amount of \$155,515.92 from the Harriet C. Spoth Charitable Remainder Trust. These proceeds remained invested by the City in an expendable trust fund, where they accumulated interest and grew to \$223,841.79 by FY 2002.

In FY 2002, the trust fund was closed, due to changes in accounting principles and \$223,841 was transferred to the Historical Committee Fund and "designated" as a separate component of fund balance. Use of these funds could be made upon adoption of a Resolution by City Council for specific purposes. Between FY 2002 and FY 2005, the following amounts were identified for the respective uses identified in this chart:

<u>Resolution #</u>	<u>Amount</u>	<u>Purpose</u>
04-112	\$ 43,000.00	Old School Relocation
05-069	<u>64,500.00</u>	Old School Restoration
Total	<u>\$107,500.00</u>	

With the use of these funds, there was a balance of \$116,342 remaining in the Harriet Spoth funds at September 30, 2005.

On October 1, 2007 (FY08) a 501(c)3, nonprofit organization, the Sanibel Historical Museum and Village, Inc. began operations and took responsibility for maintaining the Village.

Also in FY08 the City of Sanibel began providing funds to the nonprofit under a contract running to 2012. By September 30, 2008 the balance of the fund, separate from the Harriet C. Spoth balance, will be incorporated into the General Fund.

Uses of Funds

There is no expense budgeted in FY09, as all revenue and expense, separate from the Harriet C. Spoth funds, are now accounted for in the General Fund.

Special Revenue Funds
Historical Village and Museum Fund
Fund No. 109

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	156,925	(6,491)	3,738	3,738	172,765	116,342
Estimated Revenues						
Taxes			-	-	-	-
Licenses & Permits			-	-	-	-
Intergovernmental	23,368	15,183	-	48,423	8,008	-
Charges for Services	34,876	5,944	-	-	-	-
Investment earnings	5,716	2,971	-	-	2,029	-
Miscellaneous	52,780	51,874	-	-	519	-
Other Financing Sources						
Transfers In	110,000	243,497	136,355	136,355	75,613	-
Reserve for Undercollection	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	383,665	312,977	140,093	188,516	258,935	116,342
Appropriations						
Culture/Recreation						
Personal Services	8,152	26,935	-	-	-	To General Fund
Operating Expense	339,780	86,009	57,093	57,093	57,093	
Capital Outlay	37,224	8,090	-	40,415	-	
Grants & Aids	5,000	19,178	83,000	83,000	85,500	
Total Operating Expenditures	390,156	140,212	140,093	180,508	142,593	-
Non-Operating Expenditures						
Reserve for Compensation Adj			-	-	-	-
Reserve for Future Projects			-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
Total Appropriations	390,156	140,212	140,093	180,508	142,593	-
Designated from Harriott Spoth Available for Appropriation	(6,491)	172,765	-	8,008	116,342	116,342
TOTAL	383,665	312,977	140,093	188,516	258,935	116,342

City of Sanibel, Florida

Special Revenue Funds

Road Impact Fee Fund

Fund No. 120

Sources of Funds

This fund was established in fiscal year 1990 to account for the collection of road impact fees pursuant to an interlocal agreement between the City and Lee County dated September 19, 1989.

It is budgeted to have a beginning fund balance of \$58,409 on October 1, 2008 from accumulated interest earnings.

The City only appropriates funds from this source after they have been collected. It is anticipated that \$78,659 will have been collected and be available for appropriation in FY 2009.

Uses of Funds

Pursuant to the interlocal agreement, road impact fees are retained by the City and can be used only for improvements made to Sanibel-Captiva Road, Palm Ridge Road, Tarpon Bay Road, Periwinkle Way, Causeway Boulevard, Lindgren Boulevard, East Gulf Drive, Middle Gulf Drive, West Gulf Drive and Rabbit Road.

\$50,000 is budgeted for use in FY09.

Special Revenue Funds
Road Impact Fee Fund
Fund No. 120

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	3,882	6,165	111,732	111,732	121,005	58,409
Estimated Revenues						
Taxes			-	-	-	
Licenses & Permits			-	-	-	
Intergovernmental			-	-	-	
Charges for Services			-	-	-	
Investment earnings	2,283	2,750	2,000	2,000	1,500	250
Miscellaneous	100,000	112,090	29,773	29,773	35,904	20,000
Other Financing Sources						
Transfers In			-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>106,165</u>	<u>121,005</u>	<u>143,505</u>	<u>143,505</u>	<u>158,409</u>	<u>78,659</u>
Appropriations						
TRANSPORTATION						
Operating Expense			-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-
Non- Operating Expenditures						
Reserve for Contingencies			-	-	-	-
Transfer to Other Funds	<u>100,000</u>	-	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>50,000</u>
Total Non-Operating Expenditures	<u>100,000</u>	-	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>50,000</u>
Total Appropriations	100,000	-	100,000	100,000	100,000	50,000
Ending Fund Balance	<u>6,165</u>	<u>121,005</u>	<u>43,505</u>	<u>43,505</u>	<u>58,409</u>	<u>28,659</u>
Total	<u>106,165</u>	<u>121,005</u>	<u>143,505</u>	<u>143,505</u>	<u>158,409</u>	<u>78,659</u>

City of Sanibel, Florida
Special Revenue Funds
Community Park Impact Fee Fund
Fund No. 121

Sources of Funds

This fund is budgeted to have a beginning fund balance of \$8,684 on October 1, 2008 from accumulated interest earnings and to earn a further \$1,500 in miscellaneous revenue in FY09.

Uses of Funds

Pursuant to the interlocal agreement, road impact fees are retained by the City and can be used only for improvements made to Sanibel-Captiva Road, Palm Ridge Road, Tarpon Bay Road, Periwinkle Way, Causeway Boulevard, Lindgren Boulevard, East Gulf Drive, Middle Gulf Drive, West Gulf Drive and Rabbit Road.

No funds are budgeted for use in FY09.

Special Revenue Funds
Community Park Impact Fee Fund
Fund No. 121

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	68,858	71,905	3,164	3,164	5,584	8,684
Estimated Revenues						
Taxes			-	-	-	-
Licenses & Permits			-	-	-	-
Intergovernmental			-	-	-	-
Charges for Services			-	-	-	-
Investment earnings	3,047	2,056	200	200	100	-
Miscellaneous		34,374	7,880	7,880	3,000	1,500
Other Financing Sources						
Transfers In			-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>71,905</u>	<u>108,335</u>	<u>11,244</u>	<u>11,244</u>	<u>8,684</u>	<u>10,184</u>
Appropriations						
CULTURE/RECREATION						
Operating Expense					-	-
Capital Outlay	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-
Non- Operating Expenditures						
Reserve for Contingencies	-	-	-	-	-	-
Transfer to Other Funds	-	102,751	-	-	-	-
TOTAL NON-OPERATING EX	-	<u>102,751</u>	-	-	-	-
TOTAL APPROPRIATIONS	-	102,751	-	-	-	-
ENDING FUND BALANCE	<u>71,905</u>	<u>5,584</u>	<u>11,244</u>	<u>11,244</u>	<u>8,684</u>	<u>10,184</u>
TOTAL	<u>71,905</u>	<u>108,335</u>	<u>11,244</u>	<u>11,244</u>	<u>8,684</u>	<u>10,184</u>

City of Sanibel, Florida
Special Revenue Funds
Federal Forfeitures Fund
Fund No. 124

Sources of Funds

This fund accounts for confiscated funds received by the City on a pro-rata basis pursuant to federal law enforcement. Beginning available fund balance in FY09 is expected to be \$49,169.

Uses of Funds

There are no budgeted uses for these funds in FY09. If an authorized project is identified during the year, up to \$49,169 is available and can be appropriated by budget amendment resolution of City Council.

Special Revenue Funds
Federal Forfeiture Fund
Fund No. 124

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	4,295	17,148	17,148	17,148	48,569	49,169
Estimated Revenues						
Taxes			-	-	-	-
Licenses & Permits			-	-	-	-
Intergovernmental	500	-	-	-	-	-
Charges for Services			-	-	-	-
Fines & Forfeitures	12,000	30,885	-	-	-	-
Miscellaneous	353	536	-	-	600	-
Other Financing Sources						
Transfers In			-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>17,148</u>	<u>48,569</u>	<u>17,148</u>	<u>17,148</u>	<u>49,169</u>	<u>49,169</u>
Appropriations						
General Government			-	-	-	-
Public Safety			-	-	-	-
Physical Environment			-	-	-	-
Transportation			-	-	-	-
Economic Environment	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-
Non- Operating Expenditures						
Reserve for Contingencies			-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
Total Appropriations	-	-	-	-	-	-
Ending Fund Balance	<u>17,148</u>	<u>48,569</u>	<u>17,148</u>	<u>17,148</u>	<u>49,169</u>	<u>49,169</u>
Total	<u>17,148</u>	<u>48,569</u>	<u>17,148</u>	<u>17,148</u>	<u>49,169</u>	<u>49,169</u>

City of Sanibel, Florida

Special Revenue Funds

Father Madden Estate Fund

Fund No. 125

Sources of Funds

This fund was established to account for the proceeds of a donation from the Father Madden Estate of approximately \$27,000 which was bequeathed to the City for the goal of insuring the humane care of stray dogs and feral cats on the island. Interest earnings on the expected beginning fund balance of \$29,419 are budgeted at \$1,000 for FY09.

Uses of Funds

Since the time of donation, the City has maintained the principal of this gift and has used the interest earnings to build and maintain the "Kitty Condo" on Dunlop Road and to assist PAWS, a not for profit animal care agency, in its efforts of meeting the goal. City support is budgeted at \$1,000 for FY09.

Special Revenue Funds
 Father Madden Estate Fund
 Fund No. 125

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	28,930	29,126	29,330	29,330	28,816	29,419
Estimated Revenues						
Taxes			-	-	-	-
Licenses & Permits			-	-	-	-
Intergovernmental			-	-	-	-
Charges for Services			-	-	-	-
Fines & Forfeitures			-	-	-	-
Miscellaneous	1,172	664	1,178	1,178	1,603	1,000
Other Financing Sources						
Transfers In			-	-	-	-
Reserve for Undercollection	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	30,102	29,790	30,508	30,508	30,419	30,419
Appropriations						
General Government			-	-	-	-
Public Safety			-	-	-	-
Physical Environment			-	-	-	-
Transportation	976	974	1,000	1,000	1,000	1,000
Economic Environment	-	-	-	-	-	-
Total Operating Expenditures	976	974	1,000	1,000	1,000	1,000
Non- Operating Expenditures						
Reserve for Contingencies			-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
Total Appropriations	976	974	1,000	1,000	1,000	1,000
Ending Fund Balance	29,126	28,816	29,508	29,508	29,419	29,419
Total	30,102	29,790	30,508	30,508	30,419	30,419

City of Sanibel, Florida
Special Revenue Funds
Algae Research Fund
Fund No. 138

Sources of Funds

This fund was established in FY08 with a \$576,810 grant from Lee County, and a \$192,272 contribution from the City of Sanibel, for a comprehensive study to understand the dynamics of harmful algae growth in the waters of Lee County.

Uses of Funds

Approximately 40% of the study is budgeted for completion in FY08 with the remaining 60%, or \$461,449, budgeted for FY09.

Special Revenue Funds
Algae Research Fund
Fund No. 138

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance			-	-	-	192,272
Estimated Revenues						
Taxes			-	-	-	-
Licenses & Permits			-	-	-	-
Intergovernmental			-	576,810	307,633	269,177
Charges for Services			-	-	-	-
Fines & Forfeitures			-	-	-	-
Miscellaneous			-	-	-	-
Other Financing Sources						
Transfers In			-	192,272	192,272	-
Reserve for Undercollection	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	-	-	-	769,082	499,905	461,449
Appropriations						
General Government			-	-	-	-
Public Safety			-	-	-	-
Physical Environment			-	769,082	307,633	461,449
Economic Environment	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	769,082	307,633	461,449
Non- Operating Expenditures						
Reserve for Contingencies	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
Total Appropriations	-	-	-	769,082	307,633	461,449
Ending Fund Balance	-	-	-	-	192,272	0
Total	-	-	-	769,082	499,905	461,449

City of Sanibel, Florida

Special Revenue Funds

Franchise and Occupational License Fund
Fund No. 162

Sources of Funds

In FY08 the state of Florida issued a new chart of accounts which reclassified franchise fees from taxes to licenses and business tax receipts from licenses to taxes. These reclassifications are reflected in the FY08 and FY09 budgets.

Franchises are granted to the Lee County Electric Co-op and to WastePro, Inc. at the respective rates of 3% and 15% of gross revenues. These licenses convey the right to use City streets for business operations.

Business tax receipts, formerly known as occupational licenses, are issued pursuant to Section 18 of the Code of Ordinances.

Revenue from the above sources is estimated to be \$510,000 for the electric franchise and \$395,739 for the solid waste franchise in FY09, based on the continuation of the current franchise rates, and business tax receipts are estimated to be \$285,000.

A \$35,422 (3%) reserve for undercollection is budgeted in the event actual revenue collections fall short of projections.

Uses of Funds

\$1,560,185 of available funds is budgeted in FY 2009 for transfer to various Debt Service and Capital Projects funds. Transfers are listed below.

1979 \$3.19M Debt Service Fund	\$ 182,000
1997 \$1.25M D.S.-Paulsen Land Acq	\$ 120,000
Below Market Rate Housing Debt Service	\$ 250,000
Capital Asset Acquisition Fund	\$ 883,291
Brazilian Pepper Removal Fund	\$ 124,894
Total	\$ 1,560,185

Special Revenue Funds
Franchise & Occupational License Fund
Fund No. 162

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	12,183	150,121	204,155	199,716	199,716	504,232
Estimated Revenues						
Taxes	583,452	656,936	285,000	285,000	288,208	285,000
Licenses & Permits	282,853	277,184	905,739	905,739	957,808	905,739
Intergovernmental						
Charges for Services						
Fines & Forfeitures	3,010	3,244	2,750	2,750	2,812	2,750
Miscellaneous	8,623	12,743	10,000	10,000	6,141	3,000
Other Financing Sources						
Transfers In					49,547	-
Reserve for Undercollection	-	-	(35,629)	(35,629)	-	(35,422)
Total Estimated Revenue and Other Financing Sources	<u>890,121</u>	<u>1,100,228</u>	<u>1,372,015</u>	<u>1,367,576</u>	<u>1,504,232</u>	<u>1,665,299</u>
Appropriations						
General Government		512	-	-	-	-
Public Safety			-	-	-	-
Physical Environment			-	-	-	-
Economic Environment			-	-	-	-
Total Operating Expenditures	-	512	-	-	-	-
Non- Operating Expenditures						
Reserve for Contingencies			-	-	-	-
Transfer to Other Funds	<u>740,000</u>	<u>900,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,560,185</u>
Total Non-Operating Expenditures	<u>740,000</u>	<u>900,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,560,185</u>
Total Appropriations	740,000	900,512	1,000,000	1,000,000	1,000,000	1,560,185
Ending Fund Balance	<u>150,121</u>	<u>199,716</u>	<u>372,015</u>	<u>367,576</u>	<u>504,232</u>	<u>105,114</u>
Total	<u>890,121</u>	<u>1,100,228</u>	<u>1,372,015</u>	<u>1,367,576</u>	<u>1,504,232</u>	<u>1,665,299</u>

City of Sanibel, Florida

Special Revenue Funds

Building Department Fund

Fund No. 169

Sources of Funds

This fund was established in FY 2006 pursuant to Florida statute, which requires that building permit-type fees be expended solely for building department inspections, plan review, fee collection and other building-related expenditures. Beginning available fund balance in FY09 is expected to be \$345,779; budgeted revenues for FY09 are \$507,602. Revenues by type of permit are below.

	FY06 Actual	FY07 Actual	FY08 Amended	FY09 Proposed
Building	\$ 595,488	\$ 432,121	\$ 400,000	\$ 300,000
Temporary Certification of Occupancy	\$ 1,000	\$ 2,000	\$ 1,500	\$ 1,500
Shutters/Windows/Doors	\$ -	\$ 44,601	\$ 30,000	\$ 25,000
Electrical Permits	\$ 28,228	\$ 30,314	\$ 23,000	\$ 23,000
Plumbing & Sprinkler Permits	\$ 26,445	\$ 31,950	\$ 28,000	\$ 28,000
HVAC Permits	\$ 49,910	\$ 34,981	\$ 32,000	\$ 32,000
Roofing Permits	\$ 68,864	\$ 54,403	\$ 63,000	\$ 23,000
Plan Review-Residential	\$ 74,314	\$ 58,615	\$ 57,000	\$ 27,000
Plan Review-Nonresidential	\$ 36,590	\$ 49,439	\$ 36,000	\$ 31,000
Insurance Certification	\$ 1,500	\$ 5,300	\$ 4,000	\$ 4,000
Contractor Competency	\$ 4,115	\$ 2,465	\$ 1,150	\$ 1,000
Contractor Licensing	\$ 34,820	\$ 29,370	\$ 12,000	\$ 12,102
	\$ 921,274	\$ 775,559	\$ 687,650	\$ 507,602

Uses of Funds

The cost to run the Building Department is budgeted at \$584,062 for direct and indirect costs. Of this amount \$360,901 is for personal services and \$223,161 is for operating expense.

Special Revenue Funds
Building Department Fund
Fund No. 169

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	-	212,429	251,557	260,531	280,142	310,275
Estimated Revenues						
Taxes			-	-	-	-
Licenses & Permits	921,362	776,309	687,650	687,650	634,503	507,602
Intergovernmental						
Charges for Services	493	6,704	6,095	6,095	4,515	6,095
Fines & Forfeitures	1,014	22,040	14,850	14,850	14,850	14,850
Miscellaneous	819	11,369	10,500	10,500	3,800	10,500
Other Financing Sources						
Transfers In						
Reserve for Undercollection	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>923,688</u>	<u>1,028,851</u>	<u>970,652</u>	<u>979,626</u>	<u>937,810</u>	<u>849,323</u>
Appropriations						
Public Safety						
Personal Services	472,481	470,049	444,253	397,298	387,901	378,058
Operating Expenses	238,778	278,661	181,706	219,706	238,724	223,161
Capital Outlay	-	-	1,100	1,100	910	-
Total Operating Expenditures	711,259	748,710	627,059	618,104	627,535	601,219
Non- Operating Expenditures						
Reserve for Compensation Adjustment	-	-	17,416	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	17,416	-	-	-
Total Appropriations	711,259	748,710	644,475	618,104	627,535	601,219
Ending Fund Balance	<u>212,429</u>	<u>280,142</u>	<u>326,177</u>	<u>361,522</u>	<u>310,275</u>	<u>248,104</u>
Total	<u>923,688</u>	<u>1,028,851</u>	<u>970,652</u>	<u>979,626</u>	<u>937,810</u>	<u>849,323</u>

City of Sanibel, Florida

Special Revenue Funds

Recreation Center Fund

Fund No. 170

Sources of Funds

This fund was established in FY 2008 to separately collect revenue and expense associated with the recreation facility. The Recreation Center Donation Fund No.111 was merged with this new fund. Beginning available fund balance in FY 09 is budgeted to be \$398,870. Budgeted revenues for FY09 are \$26,197 in intergovernmental revenue from the Lee County School Board, representing a 20% reimbursement for electric costs, \$100,000 in charges for services (membership fees and program fees) and \$26,905 in contributions. Charges for services by type of charge are below.

	FY08 Amended	FY08 Estimated	FY09 Proposed
Membership Fees	\$ 168,765	\$ 255,000	\$ -
Summer Wreck Fees	\$ 53,000	\$ 53,000	\$ 58,000
After School Program Fees	\$ 24,830	\$ 26,080	\$ 28,500
Athletic Fees	\$ 1,500	\$ 15,408	\$ 1,500
Holiday Programs	\$ 5,000	\$ 5,812	\$ 5,000
Piano Program Fees	\$ 4,000	\$ 14,025	\$ 4,000
Enrichment Programs	\$ 3,000	\$ 10,675	\$ 3,000
	<u>\$ 260,095</u>	<u>\$ 380,000</u>	<u>\$ 100,000</u>

Uses of Funds

The cost to run the Recreation Department is budgeted at \$1,592,896. Of this amount \$992,937 is for personal services, \$549,959 is for operating expense, and \$50,000 is a reserve for contingencies.

Special Revenue Funds
Recreation Center Fund
Fund No. 170

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance			56,751	54,724	54,724	398,870
Estimated Revenues						
Taxes				-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental			24,000	24,000	22,500	26,197
Charges for Services	-	-	91,330	260,095	380,000	100,000
Fines & Forfeitures	-	-	-	-	25	-
Miscellaneous	-	-	26,905	26,905	26,905	26,905
Other Financing Sources						
Transfers In		54,724	1,535,370	1,792,152	1,792,152	1,535,370
Reserve for Undercollection	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	-	54,724	1,734,356	2,157,876	2,276,306	2,087,342
Appropriations						
Recreation			-	-	-	-
Personal Services	-	-	788,846	1,156,378	1,153,446	973,996
Operating Expenses	-	-	654,157	886,067	625,526	546,834
Capital Outlay	-	-	-	32,495	32,495	-
Grants & Aids	-	-	-	-	364	-
Total Operating Expenditures	-	-	1,443,003	2,074,940	1,811,831	1,520,830
Non- Operating Expenditures						
Reserve for Compensation Adjustment	-	-	24,138	-	-	-
Reserve for Contingencies	-	-	250,000	65,605	65,605	50,000
Total Non-Operating Expenditures	-	-	274,138	65,605	65,605	50,000
Total Appropriations	-	-	1,717,141	2,140,545	1,877,436	1,570,830
Ending Fund Balance	-	54,724	17,215	17,331	398,870	516,513
Total	-	54,724	1,734,356	2,157,876	2,276,306	2,087,342

City of Sanibel, Florida

Special Revenue Funds

Ball Park Maintenance Fund

Fund No. 173

Sources of Funds

The funding for this maintenance project comes from three sources: Lee County, the School Board and the City, pursuant to existing interlocal agreements.

There is a carry-forward of \$203,416 of unspent funds (beginning fund balance) from FY 2008.

Pursuant to the existing interlocal agreements the revenue from Lee County and the School Board is expected to be \$217,284 in FY 2009. This is equal to one third of operating expense from each, exclusive of capital outlays. The City also expects to receive \$300 in interest earnings during the year.

Uses of Funds

The line-item costs of maintaining the ball fields adjacent to the Sanibel School, including personal services, operating expenses and capital outlay are shown in the Supplemental Schedules section of this document and total \$333,105 including a \$3,888 reserve for cafeteria benefit increases for FY 2009.

Special Revenue Funds
Sanibel School - Ball Park Maintenance
Fund No. 173

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	34,008	(60,760)	(84,489)	(84,489)	81,181	203,684
Estimated Revenues						
Taxes			-	-	-	-
Licenses & Permits			-	-	-	-
Intergovernmental	114,327	261,501	232,070	232,070	232,070	217,284
Charges for Services			-	-	-	-
Fines & Forfeitures			-	-	-	-
Miscellaneous	2,001	1,047	1,661	1,661	300	300
Other Financing Sources						
Transfers In	100,000	196,047	239,813	240,189	240,189	-
Reserve for Undercollection	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>250,336</u>	<u>397,835</u>	<u>389,055</u>	<u>389,431</u>	<u>553,740</u>	<u>421,268</u>
Appropriations						
CULTURE/RECREATION						
Personal Services	98,778	110,302	115,123	114,191	118,850	120,942
Operating Expense	212,318	206,352	231,250	204,800	217,811	207,603
Capital Outlay	-	-	37,900	37,900	13,395	-
Total Operating Expenditures	<u>311,096</u>	<u>316,654</u>	<u>384,273</u>	<u>356,891</u>	<u>350,056</u>	<u>328,545</u>
Non- Operating Expenditures						
Transfer to Other Funds	-	-	-	-	-	-
Total Non-Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>311,096</u>	<u>316,654</u>	<u>384,273</u>	<u>356,891</u>	<u>350,056</u>	<u>328,545</u>
Ending Fund Balance	<u>(60,760)</u>	<u>81,181</u>	<u>4,782</u>	<u>32,540</u>	<u>203,684</u>	<u>92,723</u>
Total	<u>250,336</u>	<u>397,835</u>	<u>389,055</u>	<u>389,431</u>	<u>553,740</u>	<u>421,268</u>

City of Sanibel, Florida

Special Revenue Funds

Below Market Rate Housing Fund

Fund No. 180

Sources of Funds

In addition to the carry-forward of \$17,173 from FY 2008, \$240,000 is being transferred from the General Fund to meet the contractual obligations between the City and Community Housing and Resources, Inc. (CHR) for operating the City's below market rate housing (BMRH) program.

The Schedule of Interfund Transfers in the Supplemental Schedule section of this document details the source of these transfers.

Uses of Funds

The City's contractual obligations to CHR include up to \$4,500 in operating expenses including photocopy costs and postage. Additionally, the contract provides a fixed amount to be paid to CHR, increased by 3% annually, for operating the BMRH program. In FY09 this amount will be \$247,616. The total FY 2009 grant to CHR will be \$252,116.

Special Revenue Funds
Below Market Rate Housing
Fund No. 180

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	32,534	11,057	8,153	8,153	8,077	17,173
Estimated Revenues						
Charges for Services						
Housing Rents from CHR			-	-	-	-
Miscellaneous Revenue		339				
Interest Earnings			-	-	-	-
Other Financing Sources						
Transfers from Other Funds	220,000	243,000	255,000	255,000	255,000	240,000
Debt Proceeds			-			-
Non-Operating Grant	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>252,534</u>	<u>254,396</u>	<u>263,153</u>	<u>263,153</u>	<u>263,077</u>	<u>257,173</u>
Appropriations						
Economic Environment						
Operating Expenses	8,077	5,915	5,500	5,500	5,500	4,500
Capital Outlay - Land			-	-	-	-
Grants & Aids - Administrative	233,400	240,404	240,404	240,404	240,404	247,616
Grants & Aids - Capital Project	-	-	-	-	-	-
Total Economic Environment	<u>241,477</u>	<u>246,319</u>	<u>245,904</u>	<u>245,904</u>	<u>245,904</u>	<u>252,116</u>
Debt Service						
Principal						
Interest			-	-	-	-
Other	-	-	-	-	-	-
Total Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>241,477</u>	<u>246,319</u>	<u>245,904</u>	<u>245,904</u>	<u>245,904</u>	<u>252,116</u>
Ending Fund Balance	<u>11,057</u>	<u>8,077</u>	<u>17,249</u>	<u>17,249</u>	<u>17,173</u>	<u>5,057</u>
Total	<u>252,534</u>	<u>254,396</u>	<u>263,153</u>	<u>263,153</u>	<u>263,077</u>	<u>257,173</u>



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Summary of Debt Service Funds

SOURCES OF FUNDS	Fiscal Year 2005-06 Actual	Fiscal Year 2006-07 Actual	Fiscal Year 2008			FY 09 Proposed
			Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	1,847,721	735,526	540,744	540,744	540,083	531,016
Estimated Revenues						
Taxes						
Ad Valorem - Pond Apple	239,383	227,516	237,000	237,000	227,520	237,000
Ad Valorem - Recreation Ctr.	-	548,460	525,000	525,000	498,750	530,000
2008 Millage	0.0483					
0.1080						
Intergovernmental						
Federal Grant - FEMA	692,806	-	-	-	-	-
State Grant - 5% Share	41,985	(3,708)	-	-	-	-
Charges for Services						
Rents from CHR	52,980	41,601	50,000	50,000	50,001	50,001
Miscellaneous						
Interest Earnings	16,787	27,934	25,000	25,000	13,756	11,000
69						
Other Financing Sources						
Transfers From Other Funds	3,193,245	2,176,607	580,000	580,000	580,000	563,412
Reserve for Undercollection	-	-	(45,730)	(45,730)	-	(45,980)
Total Estimated Revenue and Other Financing Sources	<u>6,084,907</u>	<u>3,754,004</u>	<u>1,912,014</u>	<u>1,912,014</u>	<u>1,910,110</u>	<u>1,876,449</u>
USES OF FUNDS						
Debt Service						
Principal	4,877,849	2,391,899	716,589	716,589	716,861	718,978
Interest	471,532	767,671	662,505	662,505	662,233	637,731
Transfers To Other Funds						
Other	-	54,000	-	-	-	-
350						
Total Appropriations	5,349,381	3,213,921	1,379,094	1,379,094	1,379,094	1,356,709
Ending Fund Balance	<u>735,526</u>	<u>540,083</u>	<u>532,920</u>	<u>532,920</u>	<u>531,016</u>	<u>519,740</u>
Total	<u>6,084,907</u>	<u>3,754,004</u>	<u>1,912,014</u>	<u>1,912,014</u>	<u>1,910,110</u>	<u>1,876,449</u>

City of Sanibel, Florida

Debt Service Funds

1997 \$1.25M Debt Service – Paulsen Property Acquisition
Fund No. 202

Sources of Funds

This obligation is secured by a covenant to budget and appropriate any legally available non-ad valorem revenue source.

A beginning fund balance of \$62,788 is budgeted in FY09, together with \$1,000 of interest earnings. A transfer from other funds (non-ad valorem sources) in the amount of \$120,000 will provide funding for the required debt service.

Uses of Funds

This \$1.25 million debt was issued as a 15-year Note to NationsBank, now known as Bank of America, at a fixed interest rate of 4.9794%.

In 1997, the proceeds of this debt issuance were used to acquire a 48.5 acre parcel of vacant land along Periwinkle Way commonly called the Paulsen Property. The approximate 6 acres fronting Periwinkle Way have since been developed for the 12-unit below market rate housing project named Casa Mariposa.

The future year's debt service on this obligation through the date of pay-off are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009-10	103,946.47	16,313.76	120,260.23
2010-11	109,122.39	11,137.84	120,260.23
2011-12	114,633.06	5,698.17	120,331.23

Debt Service Funds
 1997 \$1.25M Paulsen Property Acquisition
 Fund No. 202

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
<u>SOURCES OF FUNDS</u>						
Beginning Fund Balance	55,741	58,524	61,471	61,471	61,798	62,788
Estimated Revenues						
Miscellaneous						
Interest Earnings	3,069	3,560	2,000	2,000	1,250	1,000
Other Financing Sources						
Transfers From Other Funds	120,000	120,000	120,000	120,000	120,000	120,000
Reserve for Undercollection	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>178,810</u>	<u>182,084</u>	<u>183,471</u>	<u>183,471</u>	<u>183,048</u>	<u>183,788</u>
<u>USES OF FUNDS</u>						
Debt Service						
Principal	85,606	89,869	94,319	94,319	94,319	99,016
Interest	34,680	30,417	25,941	25,941	25,941	21,270
Other	-	-	-	-	-	-
Total Appropriations	120,286	120,286	120,260	120,260	120,260	120,286
Ending Fund Balance	<u>58,524</u>	<u>61,798</u>	<u>63,211</u>	<u>63,211</u>	<u>62,788</u>	<u>63,502</u>
Total	<u>178,810</u>	<u>182,084</u>	<u>183,471</u>	<u>183,471</u>	<u>183,048</u>	<u>183,788</u>

City of Sanibel, Florida

Debt Service Funds

2002 \$3.825M GO Bonds – Pond Apple Park
Fund No. 204

Sources of Funds

Pursuant to the passage of a referendum in November 2001, ad valorem taxes are levied to support this debt

The annual millage rates and the respective ad valorem revenues generated are as follows:

<u>Tax Year</u>	<u>Fiscal Year</u>	<u>Millage Rate</u>	<u>Taxes Collected</u>
2002	2002-03	0.1063	\$367,188
2003	2003-04	0.0595	229,587
2004	2004-05	0.0625	248,668
2005	2005-06	0.0591	239,383
2006	2006-07	0.0475	227,516
2007	2007-08	0.0456	227,520

The proposed levy for the current tax year is:

<u>Tax Year</u>	<u>Fiscal Year</u>	<u>Millage Rate</u>	<u>Taxes Budgeted</u>
2008	2008-09	0.0456	\$237,000

Uses of Funds

The 30-year bonds carry coupon rates from 2.0% to 4.75% and will be paid off on August 1, 2031.

Debt Service Funds
2002 \$3.825M General Obligation Debt Service
Fund No. 204

<u>SOURCES OF FUNDS</u>	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	247,094	256,429	256,401	256,401	256,285	249,747
Estimated Revenues						
TAXES						
Ad Valorem-Voted Debt	239,383	227,516	237,000	237,000	227,520	237,000
2008 Millage 0.0483						
Intergovernmental						
State Grant-FI Communities Tr			-	-	-	-
Miscellaneous						
Interest Earnings	10,159	10,615	10,000	10,000	6,677	5,000
20						
Other Financing Sources						
Transfers From Other Funds			-	-	-	-
Debt Proceeds			-	-	-	-
Reserve for Undercollection	-	-	(9,480)	(9,480)	-	(9,480)
Total Estimated Revenue and Other Financing Sources	<u>496,636</u>	<u>494,580</u>	<u>493,921</u>	<u>493,921</u>	<u>490,482</u>	<u>482,267</u>
<u>USES OF FUNDS</u>						
Debt Service						
Principal	85,000	85,000	90,000	90,000	90,000	90,000
Interest	155,207	153,295	150,735	150,735	150,735	148,125
Other	-	-	-	-	-	-
Total Appropriations	<u>240,207</u>	<u>238,295</u>	<u>240,735</u>	<u>240,735</u>	<u>240,735</u>	<u>238,125</u>
Ending Fund Balance	<u>256,429</u>	<u>256,285</u>	<u>253,186</u>	<u>253,186</u>	<u>249,747</u>	<u>244,142</u>
Total	<u>496,636</u>	<u>494,580</u>	<u>493,921</u>	<u>493,921</u>	<u>490,482</u>	<u>482,267</u>

City of Sanibel, Florida

Debt Service Funds

1979 \$3.19M Debt Service
Fund No. 207

Sources of Funds

Franchise taxes and occupational license revenues are pledged to repay the principal and interest on this \$3,190,000 bond issued December 17, 1979 to purchase tracts of land now known as Gulfside City Park, the boat ramp and Causeway Park. A transfer of \$182,000 from the franchise and occupational license fund is being used to meet the fiscal year 2008-2009 debt service obligation.

Uses of Funds

The December 17, 2008 annual payment of \$187,477 on this bond issue is allocated as follows:

Principal.....	\$104,451
Interest.....	\$ 83,026

The principal balance on the 5%, 40-year bonds as of December 17, 2007 was \$1,759,388 per General Electric Corporation, which purchased these bonds from Farmers Home Administration in October 1987.

This debt is scheduled to be paid off on December 17, 2019.

Debt Service Funds
1979 \$3.19M Debt Service Fund
Fund No. 207

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
<u>SOURCES OF FUNDS</u>						
Beginning Fund Balance	189,607	193,166	196,970	196,970	197,507	192,259
Estimated Revenues						
Miscellaneous						
Interest Earnings	3,559	4,341	3,000	3,000	2,229	1,500
Other Financing Sources						
Transfers From Other Fund	187,477	187,477	180,000	180,000	180,000	182,000
Reserve for Undercollector	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>380,643</u>	<u>384,984</u>	<u>379,970</u>	<u>379,970</u>	<u>379,736</u>	<u>375,759</u>
<u>USES OF FUNDS</u>						
Debt Service						
Principal	89,748	95,013	99,477	99,477	99,749	104,451
Interest	97,729	92,464	88,000	88,000	87,728	83,026
Other	-	-	-	-	-	-
Total Appropriations	187,477	187,477	187,477	187,477	187,477	187,477
Ending Fund Balance	<u>193,166</u>	<u>197,507</u>	<u>192,493</u>	<u>192,493</u>	<u>192,259</u>	<u>188,282</u>
Total	<u>380,643</u>	<u>384,984</u>	<u>379,970</u>	<u>379,970</u>	<u>379,736</u>	<u>375,759</u>

City of Sanibel, Florida

Debt Service Funds

2008 \$88,817 Backhoe Lease

Fund No. 215

Sources of Funds

This fund was established in FY 2008 to account for lease payments on a new backhoe. In FY09 the fund will receive an interfund transfer of \$11,412.

Uses of Funds

A principal payment of \$6,953 and interest payment of \$4,459 will be made in FY09.

Debt Service Funds
2008 \$88,817 Backhoe Lease
Fund No. 215

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
<u>SOURCES OF FUNDS</u>						
Beginning Fund Balance	-	-	-	-	-	-
Estimated Revenues						
Miscellaneous						
Interest Earnings	-	-	-	-	-	-
Other Financing Sources						
Transfers From Other Funds	-	-	-	-	-	11,412
Total Estimated Revenue and Other Financing Sources	-	-	-	-	-	11,412
<u>USES OF FUNDS</u>						
Debt Service						
Principal	-	-	-	-	-	6,953
Interest	-	-	-	-	-	4,459
Other	-	-	-	-	-	-
Total Appropriations	-	-	-	-	-	11,412
Ending Fund Balance	-	-	-	-	-	-
Total	-	-	-	-	-	11,412

City of Sanibel, Florida

Debt Service Funds

Recreation Facility Debt Service

Fund No. 270

Sources of Funds

A referendum held April 4, 2006 approved the June 6, 2006 issuance of \$8,350,000 of general obligation bonds to build a new recreation center. Ad valorem taxes are pledged to repay the principal and interest on this debt over 30 years.

In fiscal year 2009 \$530,000 in taxes will be levied on a millage rate of .1080. An allowance for undercollection of \$26,500 in tax is budgeted to recognize the discount taken by those paying their taxes between November and February. Interest earnings are budgeted at \$3,500.

Uses of Funds

Interest payments are made bi-annually; on February 1 and August 1 and an annual principal payment is made on August 1st. The bonds carry coupon rates from 4% to 4.35% and are scheduled to be paid off on February 1, 2036. The amortization schedule is as follows:

Fiscal Year	Principal	Interest	Total Payment
FY 2009	\$ 165,000	\$ 339,800	\$ 504,800
FY 2010	\$ 170,000	\$ 333,200	\$ 503,200
FY 2011	\$ 180,000	\$ 326,400	\$ 506,400
FY 2012	\$ 185,000	\$ 319,200	\$ 504,200
FY 2013	\$ 195,000	\$ 311,800	\$ 506,800
FY 2014	\$ 200,000	\$ 303,513	\$ 503,513
FY 2015	\$ 210,000	\$ 295,013	\$ 505,013
FY 2016	\$ 220,000	\$ 286,088	\$ 506,088
FY 2017	\$ 230,000	\$ 276,738	\$ 506,738
FY 2018	\$ 240,000	\$ 266,963	\$ 506,963
FY 2019	\$ 250,000	\$ 257,363	\$ 507,363
FY 2020	\$ 260,000	\$ 247,363	\$ 507,363
FY 2021	\$ 270,000	\$ 236,703	\$ 506,703
FY 2022	\$ 280,000	\$ 225,633	\$ 505,633
FY 2023	\$ 295,000	\$ 214,153	\$ 509,153
FY 2024	\$ 305,000	\$ 202,058	\$ 507,058
FY 2025	\$ 320,000	\$ 189,248	\$ 509,248
FY 2026	\$ 335,000	\$ 175,808	\$ 510,808
FY 2027	\$ 345,000	\$ 161,738	\$ 506,738
FY 2028	\$ 360,000	\$ 147,248	\$ 507,248
FY 2029	\$ 380,000	\$ 131,588	\$ 511,588
FY 2030	\$ 395,000	\$ 115,058	\$ 510,058
FY 2031	\$ 415,000	\$ 97,875	\$ 512,875
FY 2032	\$ 430,000	\$ 79,823	\$ 509,823
FY 2033	\$ 450,000	\$ 61,118	\$ 511,118
FY 2034	\$ 470,000	\$ 41,543	\$ 511,543
FY 2035	\$ 240,000	\$ 21,098	\$ 261,098
FY 2036	\$ 245,000	\$ 5,329	\$ 250,329
Total	\$ 8,040,000	\$ 5,669,451	\$ 13,709,451

Debt Service Funds
 2006 \$8.35M General Obligation Bonds - Recreation
 Fund No. 270

	Fiscal Year 2006-07 Actual	Fiscal Year 2008			FY 09 Proposed
		Adopted Budget	Amended Budget	Estimated Actual	
SOURCES OF FUNDS					
Beginning Fund Balance	-	9,483	9,483	15,264	11,414
Estimated Revenues					
Taxes					
Ad Valorem	548,460	525,000	525,000	498,750	530,000
Miscellaneous	48				
Interest Earnings	9,418	10,000	10,000	3,600	3,500
Other Financing Sources					
Transfers From Other Funds		-	-	-	-
Debt Proceeds		-	-	-	-
Reserve for Undercollection	-	(26,250)	(26,250)	-	(26,500)
Total Estimated Revenue and Other Financing Sources	557,926	518,233	518,233	517,614	518,414
USES OF FUNDS					
Debt Service					
Principal	150,000	160,000	160,000	160,000	165,000
Interest	392,312	346,200	346,200	346,200	339,800
Other	350	-	-	-	-
Total Appropriations	542,662	506,200	506,200	506,200	504,800
Ending Fund Balance	15,264	12,033	12,033	11,414	13,614
Total	557,926	518,233	518,233	517,614	518,414

City of Sanibel, Florida

Debt Service Funds

Below Market Rate Housing Debt Service
Fund No. 280

Sources of Funds

This fund reflects the debt service requirements of the three (3) outstanding obligations issued to fund below market rate housing (BMRH) projects. The following revenue sources are pledged as repayment for the following obligations:

<u>Purpose/BMRH Project</u>	<u>Revenue Pledge</u>
\$1.8 CHR Debt Refinancing	Causeway Surplus (*)
Casa Mariposa	Any legally available non-ad Valorem revenue
Woodhaven	Any legally available non-ad Valorem revenue

(*) Due to the settlement of the lawsuit with Lee County in 2005, at this time causeway surplus revenue is not available to the City; thus this revenue pledge was replaced with a covenant in FY2005 to budget and appropriate any legally available non-ad valorem revenue.

Therefore, in addition to the \$50,000 net rents to be received from Community Housing & Resources, Inc. (CHR) pursuant to an Agreement dated March 16, 2004, a transfer from other funds, non-ad valorem revenue sources are the repayment sources for these debts.

Uses of Funds

<u>Purpose/BMRH Project</u>	<u>Original Issue Amount</u>	<u>Interest Rate</u>	<u>Date of Maturity</u>
\$1.8 CHR Debt Refinancing	\$1,348,997.00	3.850%	7/01/2009
Casa Mariposa	650,000.00	4.210%	7/22/2014
Woodhaven	1,082,000.00	3.348%	2/01/2019

Debt Service Funds
Below Market Rate Housing Debt Service
Fund No. 280

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
<u>SOURCES OF FUNDS</u>						
Beginning Fund Balance	54,205	28,256	16,419	16,419	9,229	14,808
Estimated Revenues						
Charges for Services						
Rents from CHR	52,980	41,601	50,000	50,000	50,001	50,001
Miscellaneous						
Interest Earnings			-	-	-	-
Other Financing Sources						
Transfers From Other Funds	250,000	265,000	280,000	280,000	280,000	250,000
Debt Proceeds						
Reserve for Undercollection	-	-	(10,000)	(10,000)	-	(10,000)
Total Estimated Revenue and Other Financing Sources	<u>357,185</u>	<u>334,857</u>	<u>336,419</u>	<u>336,419</u>	<u>339,230</u>	<u>304,809</u>
<u>USES OF FUNDS</u>						
Debt Service						
Principal	257,495	265,018	272,793	272,793	272,793	253,558
Interest	71,434	60,610	51,629	51,629	51,629	41,051
Other	-	-	-	-	-	-
Total Appropriations	328,929	325,628	324,422	324,422	324,422	294,609
Ending Fund Balance	<u>28,256</u>	<u>9,229</u>	<u>11,997</u>	<u>11,997</u>	<u>14,808</u>	<u>10,200</u>
Total	<u>357,185</u>	<u>334,857</u>	<u>336,419</u>	<u>336,419</u>	<u>339,230</u>	<u>304,809</u>



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Summary of Capital Project Funds

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance ¹	4,039,173	11,167,936	1,908,278	4,882,702	5,865,248	2,801,450
Estimated Revenues						
Intergovernmental Revenue						
Grants from Other Governments	1,005,762	5,295,219	257,000	699,286	690,692	-
Charges for Services	38,328	(6,133)	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	190,379	319,215	-	460,012	469,882	-
Interest Earnings	55,442	107,550	58,956	59,632	41,102	18,400
Contributions	-	-	-	-	-	-
Special assessments	9,557	9,643	17,100	17,100	16,611	17,100
Total Revenue	<u>1,299,468</u>	<u>5,725,494</u>	<u>333,056</u>	<u>1,236,030</u>	<u>1,218,287</u>	<u>35,500</u>
Other Financing Sources						
Transfers In	3,027,334	3,184,307	3,364,377	3,010,049	2,914,130	2,663,762
Reserve for Undercollections	-	-	(614)	(614)	-	(614)
Debt Proceeds	8,350,000	-	105,000	88,818	88,818	-
Total Other Financing Sources	<u>11,377,334</u>	<u>3,184,307</u>	<u>3,468,763</u>	<u>3,098,253</u>	<u>3,002,948</u>	<u>2,663,148</u>
Total Estimated Revenue and Other Financing Sources	<u>16,715,975</u>	<u>20,077,737</u>	<u>5,710,097</u>	<u>9,216,985</u>	<u>10,086,484</u>	<u>5,500,098</u>
Appropriations						
General Government						
Management Information Systems	191,893	123,386	211,000	625,548	188,836	546,109
Public Safety						
Police Department	67,275	48,303	317,000	522,464	429,464	177,000
Physical Environment						
Natural Resources Department	1,475,201	558,306	220,000	806,192	786,192	470,000
Transportation						
Public Works & Facilities	1,569,933	2,424,458	4,054,740	4,309,128	2,682,731	3,821,740
Culture/Recreation						
Recreation	1,973,503	10,862,731	685,395	2,450,924	2,387,867	-
Total Operating Expenditures	<u>5,277,805</u>	<u>14,017,184</u>	<u>5,488,135</u>	<u>8,714,256</u>	<u>6,475,090</u>	<u>5,014,849</u>
Non-Operating Expenditures						
Reserve for Grant Matches	-	147,000	-	-	-	-
Reserve for Rec Center Contingencies	-	-	-	-	-	-
Reserve for Continuing Capital Proj	-	-	-	-	-	-
Transfer to Other Funds	270,234	48,304	-	196,434	809,944	-
Total Non-Operating Expenditures	<u>270,234</u>	<u>195,304</u>	<u>-</u>	<u>196,434</u>	<u>809,944</u>	<u>-</u>
Total Appropriations	<u>5,548,039</u>	<u>14,212,489</u>	<u>5,488,135</u>	<u>8,910,690</u>	<u>7,285,034</u>	<u>5,014,849</u>
Ending Fund Balance	<u>11,167,936</u>	<u>5,865,248</u>	<u>221,962</u>	<u>306,295</u>	<u>2,801,450</u>	<u>485,249</u>
Total	<u>16,715,975</u>	<u>20,077,737</u>	<u>5,710,097</u>	<u>9,216,985</u>	<u>10,086,484</u>	<u>5,500,098</u>

¹ FY07 beginning fund balance included bond proceeds for the construction of the recreation center

City of Sanibel, Florida

Capital Project Funds

Capital Planning and Asset Acquisition Fund
Fund NO. 300

Sources of Funds

These projects are funded in fiscal year 2009 by the carry-forward of \$779,318 of available beginning fund balance, interest earnings of \$7,500, and inter-fund transfers of \$883,291.

Uses of Funds

The detail of each project accounted for in this fund is included in the 5-Year Capital Improvement Plan (the CIP) found at the end of this document.

In the CIP, each of the projects is listed by Department and then identified in the left hand column as Fund # 300.

Total outlays for FY09 are budgeted at \$1,670,109.

Capital Project Funds
Capital Acquisition Fund
Fund No. 300

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	1,316,505	1,161,100	214,637	751,519	751,519	779,318
Estimated Revenues						
Taxes			-	-	-	-
Licenses & Permits			-	-	-	-
Intergovernmental	92,047	71,697	57,000	83,203	83,203	-
Charges for Services			-	-	-	-
Fines & Forfeitures			-	-	-	-
Miscellaneous	34,815	32,255	32,863	32,863	9,634	7,500
Other Financing Sources						
Transfers In	453,044	114,000	748,500	850,350	850,350	883,291
Debt Proceeds	-	-	105,000	88,818	88,818	-
Total Estimated Revenue and Other Financing Sources	<u>1,896,411</u>	<u>1,379,053</u>	<u>1,158,000</u>	<u>1,806,753</u>	<u>1,783,524</u>	<u>1,670,109</u>
Appropriations						
General Government						
Management Information Systems	191,893	123,386	211,000	625,548	188,836	546,109
Public Safety						
Police Department	67,275	48,303	317,000	522,464	429,464	177,000
Physical Environment						
Natural Resources Department	46,417	71,480	-	19,081	19,081	200,000
Transportation						
Public Works	187,294	40,219	470,000	489,842	217,007	354,000
Public Facilities	117,250	197,145	160,000	139,818	139,818	393,000
Culture/Recreation						
Recreation	125,182	-	-	-	-	-
Total Operating Expenditures	<u>735,311</u>	<u>480,534</u>	<u>1,158,000</u>	<u>1,796,753</u>	<u>994,206</u>	<u>1,670,109</u>
Non-Operating Expenditures						
Reserve for Contingencies			-	-	-	-
Reserve for Grant Matches		147,000	-	-	-	-
Transfer to Other Funds	-	-	-	10,000	10,000	-
Total Non-Operating Expenditures	<u>-</u>	<u>147,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total Appropriations	735,311	627,534	1,158,000	1,806,753	1,004,206	1,670,109
Ending Fund Balance	<u>1,161,100</u>	<u>751,519</u>	<u>-</u>	<u>-</u>	<u>779,318</u>	<u>-</u>
Total	<u>1,896,411</u>	<u>1,379,053</u>	<u>1,158,000</u>	<u>1,806,753</u>	<u>1,783,524</u>	<u>1,670,109</u>

City of Sanibel, Florida

Capital Project Funds

Transportation Capital Projects

Fund No. 301

Sources of Funds

These projects are funded in fiscal year 2009 by the carry-forward of \$60,332 of available beginning fund balance, interest earnings of \$7,500 and inter-fund transfers in the amount of \$1,496,908. Please see the Schedule of Interfund Transfers in the Supplemental Schedules section of this document for the transfer information.

Uses of Funds

The detail of each project accounted for in this fund is included in the 5-Year Capital Improvement Plan (the CIP) found at the end of this document.

In the CIP, each of the projects in this fund, totaling \$1,564,740 in FY 2009, is listed in the Public Works Department section of the CIP and then identified in the left hand column as Fund # 301.

To assist the reader, the FY 2009 projects are summarized are follows:

<u>Drainage</u>	
Water Quality Testing	60,000
Water Level Recorders	44,740
Contractual Maintenance	110,000
NPDES-Related Consulting Services	50,000
Sanibel River Clearing	110,000
Sub-total Drainage	374,740
<u>Roads/Bridges/Shared-Use Paths</u>	
Reshelling roads	100,000
Resurfacing roads	800,000
Bridge repairs	20,000
Shared-use paths maintenance	250,000
Road/median plantings	20,000
Sub-total Road/Bridges/Shared-Use Paths	1,190,000
Total Fund #301	1,564,740

Capital Project Funds
 Transportation Capital Projects
 Fund No. 301

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	695,150	449,656	600,335	733,187	736,254	60,332
Estimated Revenues						
Taxes			-	-	-	-
Licenses & Permits			-	-	-	-
Intergovernmental		26,461	-	-	-	-
Charges for Services	2	-	-	-	-	-
Fines & Forfeitures			-	-	-	-
Miscellaneous	21,644	18,664	16,669	17,345	9,870	7,500
Other Financing Sources						
Transfers In	171,023	1,018,611	887,736	932,736	932,736	1,496,908
Debt Proceeds	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>887,819</u>	<u>1,513,393</u>	<u>1,504,740</u>	<u>1,683,268</u>	<u>1,678,860</u>	<u>1,564,740</u>
Appropriations						
Transportation						
Operating Expense			-	178,528	178,528	-
Capital Outlay	438,163	777,139	1,504,740	1,444,740	1,380,000	1,564,740
Total Operating Expenditures	438,163	777,139	1,504,740	1,623,268	1,558,528	1,564,740
Non-Operating Expenditures						
Reserve for Contingencies			-	-	-	-
Reserve for Continuing Capital Proj			-	-	-	-
Transfer to Other Funds	-	-	-	60,000	60,000	-
Total Non-Operating Expenditures	-	-	-	60,000	60,000	-
Total Appropriations	438,163	777,139	1,504,740	1,683,268	1,618,528	1,564,740
Ending Fund Balance	<u>449,656</u>	<u>736,254</u>	<u>-</u>	<u>-</u>	<u>60,332</u>	<u>-</u>
Total	<u>887,819</u>	<u>1,513,393</u>	<u>1,504,740</u>	<u>1,683,268</u>	<u>1,678,860</u>	<u>1,564,740</u>

City of Sanibel, Florida

Capital Project Funds

Rabbit Road Capital Projects

Fund No. 306

Sources of Funds

This project is funded in fiscal year 2009 by a beginning fund balance of \$300,000.

Uses of Funds

Details of this project are included in the 5-Year Capital Improvement Plan (the CIP) found at the end of this document.

This project is listed in the Public Works Department section of the CIP under Other Road Projects and then identified in the left hand column as Fund #306. The purpose of this project, costing \$300,000 and described in more detail in the CIP, is to improve traffic flow, deter speeding and improve shared-use path safety on Rabbit Road.

Capital Project Funds
Rabbit Road
Fund No. 306

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	-	210,138	210,138	210,138	210,138	300,000
Estimated Revenues						
Taxes			-	-	-	-
Licenses & Permits			-	-	-	-
Intergovernmental			-	-	-	-
Charges for Services			-	-	-	-
Fines & Forfeitures			-	-	-	-
Miscellaneous			-	-	-	-
Other Financing Sources						
Transfers In	250,000	-	149,862	149,862	149,862	-
Debt Proceeds	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>250,000</u>	<u>210,138</u>	<u>360,000</u>	<u>360,000</u>	<u>360,000</u>	<u>300,000</u>
Appropriations						
Transportation						
Operating Expense			-	-	-	-
Capital Outlay	39,862	-	360,000	360,000	60,000	300,000
Total Operating Expenditures	39,862	-	360,000	360,000	60,000	300,000
Non-Operating Expenditures						
Reserve for Contingencies			-	-	-	-
Reserve for Continuing Capital Proj			-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
Total Appropriations	39,862	-	360,000	360,000	60,000	300,000
Ending Fund Balance	<u>210,138</u>	<u>210,138</u>	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>-</u>
Total	<u>250,000</u>	<u>210,138</u>	<u>360,000</u>	<u>360,000</u>	<u>360,000</u>	<u>300,000</u>

City of Sanibel, Florida

Capital Project Funds

Periwinkle Way Road and Bikepath
Fund No. 307

Sources of Funds

The project is funded in fiscal year 2009 by the carry-forward of \$182,979 of available beginning fund balance.

Uses of Funds

No projects are scheduled for FY09.

Capital Project Funds
Periwinkle Way Road & Bikepath
Fund No. 307

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	642,542	725,836	150,453	436,161	1,193,742	182,979
Estimated Revenues						
Taxes			-	-	-	-
Licenses & Permits			-	-	-	-
Intergovernmental		232,400	-	-	-	-
Charges for Services			-	-	-	-
Fines & Forfeitures			-	-	-	-
Miscellaneous	19,031	30,924	-	-	25,398	-
Other Financing Sources						
Transfers In	183,719	1,500,000	49,547	49,547	-	-
Debt Proceeds	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>845,292</u>	<u>2,489,160</u>	<u>200,000</u>	<u>485,708</u>	<u>1,219,140</u>	<u>182,979</u>
Appropriations						
Transportation						
Capital Outlay	<u>119,456</u>	<u>1,295,418</u>	<u>200,000</u>	<u>485,708</u>	<u>485,708</u>	-
Total Operating Expenditures	<u>119,456</u>	<u>1,295,418</u>	<u>200,000</u>	<u>485,708</u>	<u>485,708</u>	-
Non-Operating Expenditures						
Reserve for Contingencies	-	-	-	-	-	-
Reserve for Continuing Capital Proj	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	550,453	-
Total Non-Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>550,453</u>	<u>-</u>
Total Appropriations	<u>119,456</u>	<u>1,295,418</u>	<u>200,000</u>	<u>485,708</u>	<u>1,036,161</u>	<u>-</u>
Ending Fund Balance	<u>725,836</u>	<u>1,193,742</u>	<u>-</u>	<u>-</u>	<u>182,979</u>	<u>182,979</u>
Total	<u>845,292</u>	<u>2,489,160</u>	<u>200,000</u>	<u>485,708</u>	<u>1,219,140</u>	<u>182,979</u>

City of Sanibel, Florida

Capital Project Funds

San-Cap Road Fund

Fund No. 308

Sources of Funds

Beginning available fund balance in FY09 is expected to be \$71,071.

Uses of Funds

Details of this project are included in the 5-Year Capital Improvement Plan (the CIP) found at the end of this document.

This project is listed in the Public Works Department section of the CIP under Other Road Projects and then identified in the left hand column as Fund #308. The purpose of this project, costing \$70,000 and described in more detail in the CIP, is to allow proper roadway drainage, improving safety for both roadway and path users.

Capital Project Funds
San-Cap Road
Fund No. 308

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	160,096	167,569	76,284	76,284	70,001	71,071
Estimated Revenues						
Taxes			-	-	-	-
Licenses & Permits			-	-	-	-
Intergovernmental			-	-	-	-
Charges for Services			-	-	-	-
Fines & Forfeitures			-	-	-	-
Miscellaneous	8,946	5,565	-	-	1,070	-
Other Financing Sources						
Transfers In	642,931	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>811,973</u>	<u>173,134</u>	<u>76,284</u>	<u>76,284</u>	<u>71,071</u>	<u>71,071</u>
Appropriations						
Transportation						
Capital Outlay	644,404	57,895	-	-	-	70,000
Total Operating Expenditures	644,404	57,895	-	-	-	70,000
Non-Operating Expenditures						
Reserve for Contingencies	-	-	-	-	-	-
Reserve for Continuing Capital Proj	-	-	-	-	-	-
Transfer to Other Funds	-	45,238	-	-	-	-
Total Non-Operating Expenditures	-	45,238	-	-	-	-
Total Appropriations	644,404	103,133	-	-	-	70,000
Ending Fund Balance	<u>167,569</u>	<u>70,001</u>	<u>76,284</u>	<u>76,284</u>	<u>71,071</u>	<u>1,071</u>
Total	<u>811,973</u>	<u>173,134</u>	<u>76,284</u>	<u>76,284</u>	<u>71,071</u>	<u>71,071</u>

City of Sanibel, Florida

Capital Project Funds

Tarpon Bay Road Fund

Fund No. 309

Sources of Funds

The project is funded in fiscal year 2009 by the carry-forward of \$650,000 of available beginning fund balance.

Uses of Funds

Details of the project are included in the 5-Year Capital Improvement Plan (the CIP) found at the end of this document.

The project is listed in the Public Works Department section of the CIP and then identified in the left hand column as Fund # 309.

The \$650,000 project will improve aesthetics, drainage and shared-use safety by piping the existing ditch, separating the path from the roadway and widening the path.

Capital Project Funds
Tarpon Bay Road
Fund No. 309

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	252,290	36,268	36,268	36,268	82,640	650,000
Estimated Revenues						
Taxes			-	-	-	-
Licenses & Permits			-	-	-	-
Intergovernmental			-	-	-	-
Charges for Services			-	-	-	-
Fines & Forfeitures			-	-	-	-
Miscellaneous	7,078	1,134	-	-	-	-
Other Financing Sources						
Transfers In		45,238	863,732	663,732	617,360	0
Debt Proceeds	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>259,368</u>	<u>82,640</u>	<u>900,000</u>	<u>700,000</u>	<u>700,000</u>	<u>650,000</u>
Appropriations						
Transportation						
Operating Expense			-	-	-	-
Capital Outlay	9,300	-	900,000	700,000	50,000	650,000
Total Operating Expenditures	9,300	-	900,000	700,000	50,000	650,000
Non-Operating Expenditures						
Reserve for Continuing Capital Proj			-	-	-	-
Transfer to Other Funds	213,800	-	-	-	-	-
Total Non-Operating Expenditures	<u>213,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	223,100	-	900,000	700,000	50,000	650,000
Ending Fund Balance	<u>36,268</u>	<u>82,640</u>	<u>-</u>	<u>-</u>	<u>650,000</u>	<u>-</u>
Total	<u>259,368</u>	<u>82,640</u>	<u>900,000</u>	<u>700,000</u>	<u>700,000</u>	<u>650,000</u>

City of Sanibel, Florida
Capital Project Funds
Dixie Beach Boulevard Project Fund
Fund No. 311

Sources of Funds

This project is funded in fiscal year 2009 by a beginning fund balance of \$338,822 and an interfund transfer of \$91,178.

Uses of Funds

Details of the project are included in the 5-Year Capital Improvement Plan (the CIP) found at the end of this document

This project, totaling \$430,000 in FY 2009, is listed in the Public Works Department section of the CIP, found at the end of this document, and then identified in the left hand column as Fund # 311.

The purpose of this project is to reduce roadway flooding, improve roadside swales and widen the shared-use path.

Capital Project Funds
Dixie Beach Boulevard Project Fund
Fund No. 311

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	-	-	-	-	-	338,822
Estimated Revenues						
Taxes			-	-	-	-
Licenses & Permits			-	-	-	-
Intergovernmental			-	-	-	-
Charges for Services			-	-	-	-
Fines & Forfeitures			-	-	-	-
Miscellaneous			-	-	-	-
Other Financing Sources						
Transfers In			450,000	358,822	358,822	91,178
Debt Proceeds	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>-</u>	<u>-</u>	<u>450,000</u>	<u>358,822</u>	<u>358,822</u>	<u>430,000</u>
Appropriations						
Transportation						
Operating Expense			-	-	-	-
Capital Outlay	-	-	450,000	358,822	20,000	430,000
Total Operating Expenditures			450,000	358,822	20,000	430,000
Non-Operating Expenditures						
Reserve for Contingencies			-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
Total Non-Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations			450,000	358,822	20,000	430,000
Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>338,822</u>	<u>-</u>
Total	<u>-</u>	<u>-</u>	<u>450,000</u>	<u>358,822</u>	<u>358,822</u>	<u>430,000</u>

City of Sanibel, Florida
Capital Project Funds
Intersection Improvements Fund
Fund No. 312

Sources of Funds

This project is funded in fiscal year 2009 by an interfund transfer of \$50,000.

Uses of Funds

Details of the project are included in the 5-Year Capital Improvement Plan (the CIP) found at the end of this document.

This project, totaling \$50,000 for engineering and design work in FY 2009, is listed in the Public Works Department section of the CIP, found at the end of this document, and then identified in the left hand column as Fund # 312.

The purpose of this project is to improve traffic flow at the Periwinkle Way/Causeway Blvd./Lindgren Boulevard and West Gulf Drive/Tarpon Bay Road intersections.

Capital Project Funds
Intersection Improvements Fund
Fund No. 312

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	-	-	-	-	-	-
Estimated Revenues						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financing Sources						
Transfers In	-	-	-	-	-	50,000
Debt Proceeds	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Appropriations						
Transportation						
Operating Expense	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	50,000
Total Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Non-Operating Expenditures						
Reserve for Contingencies	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
Total Non-Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>

City of Sanibel, Florida

Capital Project Funds

Brazilian Pepper Control Program
Fund No. 316

Sources of Funds

This project is funded in fiscal year 2009 by the carry-forward of \$82,615 of available beginning fund balance, and an interfund transfer of \$137,385.

Uses of Funds

Details of the project are included in the 5-Year Capital Improvement Plan (the CIP) found at the end of this document.

The project, totaling \$220,000 in FY 2009, is listed in the Natural Resources Department section of the CIP and then identified in the left hand column as Fund # 316.

The purpose of this project, described in more detail in the CIP, includes removal of Brazilian pepper plants from City-managed properties.

Capital Project Funds
Brazilian Pepper Control Program
Fund No. 316

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	129,997	117,232	7,681	223,200	223,201	82,615
Estimated Revenues						
Taxes			-	-	-	-
Licenses & Permits			-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services			-	-	-	-
Fines & Forfeitures			-	-	-	-
Miscellaneous	3,485	1,733	2,319	2,319	600	-
Other Financing Sources						
Transfers In	126,211	107,942	210,000	-	-	137,385
Debt Proceeds	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>259,693</u>	<u>226,907</u>	<u>220,000</u>	<u>225,519</u>	<u>223,801</u>	<u>220,000</u>
Appropriations						
Physical Environment						
Operating Expense			-	-	-	-
Capital Outlay	<u>142,461</u>	<u>3,706</u>	<u>220,000</u>	<u>141,186</u>	<u>141,186</u>	<u>220,000</u>
Total Operating Expenditures	142,461	3,706	220,000	141,186	141,186	220,000
Non-Operating Expenditures						
Reserve for Contingencies	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
Total Appropriations	142,461	3,706	220,000	141,186	141,186	220,000
Ending Fund Balance	<u>117,232</u>	<u>223,201</u>	<u>-</u>	<u>84,333</u>	<u>82,615</u>	<u>-</u>
Total	<u>259,693</u>	<u>226,907</u>	<u>220,000</u>	<u>225,519</u>	<u>223,801</u>	<u>220,000</u>

City of Sanibel, Florida

Capital Project Funds

Environmentally Sensitive Land Restoration Program
Fund No. 317

Sources of Funds

Funding in fiscal year 2009 is available through the carry-forward of \$33,235 of available beginning fund balance, and interest earnings of \$3,000.

Uses of Funds

No projects are funded in FY09.

Capital Project Funds
 Environmentally Sensitive Land Restoration
 Fund No. 317

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	45,688	381,864	80,105	180,408	129,788	33,235
Estimated Revenues						
Taxes			-	-	-	-
Licenses & Permits			-	-	-	-
Intergovernmental	811,254	80,700	-	116,015	116,015	-
Charges for Services			-	-	-	-
Fines & Forfeitures			-	-	-	-
Miscellaneous	5,941	12,000	5,905	5,905	3,750	3,000
Other Financing Sources						
Transfers In	21,585	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>884,468</u>	<u>474,564</u>	<u>86,010</u>	<u>302,328</u>	<u>249,553</u>	<u>36,235</u>
Appropriations						
Physical Environment						
Operating Expense			-	-	-	-
Capital Outlay	502,604	344,776	-	216,318	216,318	-
Total Operating Expenditures	502,604	344,776	-	216,318	216,318	-
Non-Operating Expenditures						
Reserve for Contingencies	-	-	-	-	-	-
Reserve for Continuing Capital Proj	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
Total Appropriations	502,604	344,776	-	216,318	216,318	-
Ending Fund Balance	<u>381,864</u>	<u>129,788</u>	<u>86,010</u>	<u>86,010</u>	<u>33,235</u>	<u>36,235</u>
Total	<u>884,468</u>	<u>474,564</u>	<u>86,010</u>	<u>302,328</u>	<u>249,553</u>	<u>36,235</u>

City of Sanibel, Florida
Capital Project Funds
Shell Harbor Canal Dredging
Fund No. 329

Sources of Funds

This project is funded in FY09 by the carry forward of \$34,824 of beginning fund balance and \$400 of interest earnings.

Uses of Funds

No projects are funded in FY09.

Capital Project Funds
Shell Harbor Canal Dredging
Fund No. 329

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	46,423	47,683	34,155	49,155	49,174	34,824
Estimated Revenues						
Taxes			-	-	-	-
Licenses & Permits			-	-	-	-
Intergovernmental			-	-	-	-
Charges for Services			-	-	-	-
Fines & Forfeitures			-	-	-	-
Miscellaneous	1,260	1,491	1,200	1,200	650	400
Other Financing Sources						
Transfers In			-	-	-	-
Debt Proceeds	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>47,683</u>	<u>49,174</u>	<u>35,355</u>	<u>50,355</u>	<u>49,824</u>	<u>35,224</u>
Appropriations						
Transportation						
Operating Expense			-	-	-	-
Capital Outlay	-	-	-	15,000	15,000	-
Total Operating Expenditures	-	-	-	15,000	15,000	-
Non-Operating Expenditures						
Reserve for Contingencies	-	-	-	-	-	-
Reserve for Continuing Capital Proj			-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
Total Appropriations	-	-	-	15,000	15,000	-
Ending Fund Balance	<u>47,683</u>	<u>49,174</u>	<u>35,355</u>	<u>35,355</u>	<u>34,824</u>	<u>35,224</u>
Total	<u>47,683</u>	<u>49,174</u>	<u>35,355</u>	<u>50,355</u>	<u>49,824</u>	<u>35,224</u>

City of Sanibel, Florida

Capital Project Funds

Periwinkle Landscaping Fund

Fund No. 332

Sources of Funds

This project is funded in FY09 by the carry forward of \$172,216 of beginning fund balance.

Uses of Funds

Details of the project are included in the 5-Year Capital Improvement Plan (the CIP) found at the end of this document.

The project, totaling \$50,000 in FY 2009, is listed in the Natural Resources Department section of the CIP and then identified in the left hand column as Fund # 332.

The purpose of this project, described in more detail in the CIP, includes plantings along Periwinkle Way.

Capital Project Funds
Periwinkle Landscaping
Fund No. 332

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	1,200	25,442	-	-	160,810	172,216
Estimated Revenues						
Taxes			-	-	-	-
Licenses & Permits			-	-	-	-
Intergovernmental	91,461	272,046	-	-	(8,594)	-
Charges for Services			-	-	-	-
Fines & Forfeitures			-	-	-	-
Miscellaneous	33,639	1,665	-	429,607	429,607	-
Other Financing Sources						
Transfers In	250,000	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>376,300</u>	<u>299,153</u>	<u>-</u>	<u>429,607</u>	<u>581,823</u>	<u>172,216</u>
Appropriations						
Physical Environment						
Operating Expense			-	-	-	-
Capital Outlay	350,858	138,343	-	429,607	409,607	50,000
Total Operating Expenditures	350,858	138,343	-	429,607	409,607	50,000
Non-Operating Expenditures						
Reserve for Contingencies			-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
Total Appropriations	350,858	138,343	-	429,607	409,607	50,000
Ending Fund Balance	<u>25,442</u>	<u>160,810</u>	<u>-</u>	<u>-</u>	<u>172,216</u>	<u>122,216</u>
Total	<u>376,300</u>	<u>299,153</u>	<u>-</u>	<u>429,607</u>	<u>581,823</u>	<u>172,216</u>

City of Sanibel, Florida

Capital Project Funds

Sanibel Estates Canal Trimming Special Assessment Project
Fund No. 341

Sources of Funds

This project is funded in fiscal year 2009 by carrying forward \$12,310 of available beginning fund balance, and the collection of \$7,000 of special assessments.

Uses of Funds

Details of the project are included in the 5-Year Capital Improvement Plan (the CIP) found at the end of this document

This project, totaling \$10,000 in FY 2009, is listed in the Public Works Department section of the CIP, found at the end of this document, and then identified in the left hand column as Fund # 341.

The purpose of this project, described in more detail in the CIP, is to maintain the Sanibel Estates canals to remain navigable and able to receive roadway drainage flow.

Capital Project Funds
Sanibel Estates Canal Trimming Special Assessment Project
Fund No. 341

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Fund Balance	7,643	10,201	12,827	12,827	15,520	12,310
Estimated Revenues						
Taxes			-	-	-	-
Licenses & Permits			-	-	-	-
Intergovernmental			-	-	-	-
Charges for Services			-	-	-	-
Fines & Forfeitures			-	-	-	-
Miscellaneous	9,577	9,673	7,000	7,000	6,790	7,000
Other Financing Sources						
Transfers In	3,000	3,000	-	-	-	-
Reserve for Undercollections	-	-	(210)	(210)	-	(210)
Total Estimated Revenue and Other Financing Sources	<u>20,220</u>	<u>22,874</u>	<u>19,617</u>	<u>19,617</u>	<u>22,310</u>	<u>19,100</u>
Appropriations						
Transportation						
Operating Expense			-	-	-	-
Capital Outlay	10,019	7,354	10,000	10,000	10,000	10,000
Total Operating Expenditures	10,019	7,354	10,000	10,000	10,000	10,000
Non-Operating Expenditures						
Reserve for Contingencies	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
Total Appropriations	10,019	7,354	10,000	10,000	10,000	10,000
Ending Fund Balance	<u>10,201</u>	<u>15,520</u>	<u>9,617</u>	<u>9,617</u>	<u>12,310</u>	<u>9,100</u>
Total	<u>20,220</u>	<u>22,874</u>	<u>19,617</u>	<u>19,617</u>	<u>22,310</u>	<u>19,100</u>

City of Sanibel, Florida

Capital Project Funds

Sanibel Isles/Water Shadows Dredging Project

Fund No. 342

Sources of Funds

This project is funded in fiscal year 2009 by special assessments in the amount of \$100 per year for each of the 101 property owners in the district. This assessment is estimated to generate \$10,100 in FY 2009, less a \$404 (4%) reserve for undercollection.

Uses of Funds

Details of the project are included in the 5-Year Capital Improvement Plan (the CIP) found at the end of this document.

The dredging of the canals in this district improves the navigability for both the property owners and the public access. Therefore, this project is funded 1/3 by the City and 2/3 by the property owners in the District and is planned to cost \$45,000 in fiscal year 2010 when the dredging is scheduled to be done.

Property owners' contributions will accumulate until that time, when the City's match will be budgeted for project implementation.

Capital Project Funds
Dredging-Sanibel Isles/Water Shadows
Fund No. 342

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	Proposed
Beginning Fund Balance	-	-	-	-	-	14,821
Estimated Revenues						
Taxes			-	-	-	-
Licenses & Permits			-	-	-	-
Intergovernmental			-	-	-	-
Charges for Services			-	-	-	-
Fines & Forfeitures			-	-	-	-
Miscellaneous	-	-	10,100	10,100	9,821	10,100
Other Financing Sources						
Transfers In	-	-	5,000	5,000	5,000	5,000
Reserve for Undercollections	-	-	(404)	(404)	-	(404)
Total Estimated Revenue and Other Financing Sources	<u>-</u>	<u>-</u>	<u>14,696</u>	<u>14,696</u>	<u>14,821</u>	<u>29,517</u>
Appropriations						
Transportation						
Operating Expense			-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-
Non-Operating Expenditures						
Reserve for Contingencies	-	-	-	-	-	-
Transfer to Other Funds	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
Total Appropriations	-	-	-	-	-	-
Ending Fund Balance	<u>-</u>	<u>-</u>	<u>14,696</u>	<u>14,696</u>	<u>14,821</u>	<u>29,517</u>
Total	<u>-</u>	<u>-</u>	<u>14,696</u>	<u>14,696</u>	<u>14,821</u>	<u>29,517</u>



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Proprietary Funds Budget

Proprietary funds are used to account for the business-type, or enterprise activities of the government. The City's two enterprise funds are the Sanibel Sewer System and the Beach Parking Fund. Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises; where the intent of the government's council is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government's council has decided that periodic determination of net income is appropriate for accountability purposes. Fees or charges are the primary revenue source for proprietary funds. However, the Sanibel Sewer System enterprise fund also receives tax revenue from a voter-approved tax levy to pay debt service related to the capital expansion projects.



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City of Sanibel, Florida

Section D – Proprietary Funds

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Summary of Enterprise Funds

	Fiscal Year	Fiscal Year	Fiscal Year 2008		Estimated Actual	FY 09 Adopted
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget		
Sources of Funds						
Beginning Unrestricted Net Assets	31,436,311	(1,224,515)	(1,405,167)	(1,005,969)	360,674	(2,263,680)
Estimated Revenue						
Taxes						
Ad Valorem Taxes - Voted Dec 0.3158 Mills	1,019,678	1,131,790	1,218,025	1,218,025	1,196,098	1,549,499
Licenses & Permits						
Beach Parking Permits	71,762	74,029	74,000	74,000	74,000	70,000
Intergovernmental						
Grants from TDC	478,983	1,065,785	354,864	1,574,422	1,563,956	-
Grants from State of FL	-	-	-	-	-	-
Grants Other Local Units	50,000	555,312	-	124,285	111,785	-
Total Intergovernmental	528,983	1,621,097	354,864	1,698,707	1,675,741	-
Charges for Services						
Sewer - Residential and Commercial User Fees	3,978,206	4,899,792	5,167,700	5,167,700	5,167,700	5,243,772
Guaranteed Revenue Charge	-	-	-	-	-	-
Sale of Treated Effluent	97,362	100,422	130,700	139,600	139,600	139,600
Other Charges	-	-	-	-	-	-
Parking Fees	828,757	970,330	915,905	915,906	1,031,162	920,000
Total Charges for Services	4,904,325	5,970,544	6,214,305	6,223,206	6,338,462	6,303,372
Fines and Forfeitures						
Penalties ¹	16,600	16,008	115,000	115,000	118,920	112,000
Miscellaneous						
Disposition of Fixed Assets	-	505,379	-	-	-	-
Interest Earnings	521,399	767,898	607,000	607,000	603,839	334,000
Special Assessments	703,053	-	-	-	-	-
Total Miscellaneous	1,224,452	1,273,277	607,000	607,000	603,839	334,000
Total Revenue	7,765,800	10,086,745	8,583,194	9,935,938	10,007,061	8,368,871
Other Financing Sources						
Transfers In	-	69,349	-	175,002	175,002	-
Capital Contributions	134,639	100,953	30,000	30,000	101,804	15,000
Debt Proceeds	-	-	-	-	-	-
Reserve for Undercollections	-	-	(76,198)	(76,198)	-	(89,580)
Total Other Financing Sources	134,639	170,302	(46,198)	128,804	276,806	(74,580)
Total Sources of Funds	39,336,750	9,032,531	7,131,829	9,058,773	10,644,540	6,030,611

¹ This revenue was previously shown in the General Fund but was moved to the Beach Parking Fund in FY08 to offset the costs of collection, which are charged to Beach Parking.

Summary of Enterprise Funds

Uses of Funds	Fiscal Year	Fiscal Year	Fiscal Year 2008		Estimated Actual	FY 09 Adopted
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget		
Physical Environment						
Personal Services	1,017,243	1,114,565	1,163,552	1,263,718	1,268,465	1,325,175
Operating Expense	2,007,457	1,889,111	1,872,755	2,336,818	2,314,825	2,218,962
Capital Outlay	-	-	1,019,300	1,746,056	1,681,256	1,339,400
Total Physical Environment	3,024,700	3,003,676	4,055,607	5,346,592	5,264,546	4,883,537
Transportation						
Personal Services	892,286	452,219	891,517	891,421	903,285	945,792
Operating Expense	957,394	613,785	792,914	1,049,722	1,114,356	1,078,212
Capital Outlay	-	-	644,864	980,281	740,311	170,000
Total Transportation	1,849,680	1,066,003	2,329,295	2,921,424	2,757,952	2,194,004
Total Operating & Capital Expenses	4,874,380	4,069,679	6,384,902	8,268,016	8,022,498	7,077,541
Non-Operating Expenses						
Reserve for Pay & Classification Adj	-	-	93,683	-	-	-
Grants & Aid (Reclaimed Water)	-	-	-	35,757	22,716	-
Reserve for Disasters	-	-	120,000	120,000	120,000	200,000
Wastewater Treatment Service	1,708,504	1,396,592	4,748,064	4,748,064	4,743,006	4,620,529
Depreciation and Amortization	2,057,381	2,629,908	-	-	-	-
Total Non-Operating Expenses	3,765,885	4,026,500	4,961,747	4,903,821	4,885,722	4,820,529
Total Appropriations	8,640,265	8,096,179	11,346,649	13,171,837	12,908,220	11,898,070
Change in Net Assets	(739,826)	2,160,868				
Beginning Net Assets	28,358,792	(1,224,515)				
Ending Net Assets	27,568,966	28,892,739	(4,214,820)	(4,113,064)	(2,263,680)	(5,867,459)
Restricted Net Assets	28,793,481	28,532,064				
Unrestricted Net Assets	(1,224,515)	360,675				
TOTAL USES OF FUNDS			7,131,829	9,058,773	10,644,540	6,030,611

City of Sanibel, Florida

Enterprise Funds Sanibel Sewer Funds Funds No. 450 through 462

The Sanibel Sewer System was purchased by the City on August 8, 1991 for \$2.99 million from the Sanibel Sewer System Partners, Ltd., a division of Mariner Properties, Inc. This purchase was funded by the issuance of \$4.95 million, 30-year revenue bonds which were secured by the net revenue generated by the system. In 1993 these bonds were advance refunded by the issuance of \$7.185 million bonds, which provided funding to extend sewer along Periwinkle Way from Donax Street to Tahitian Gardens. In 2003, the City refunded the 1993 bonds to take advantage of historically low interest rates providing interest savings to the system. The rates ranged from 2% to 3.9%.

The Sanibel Sewer System has two (2) treatment facilities; the main plant on Donax Street and a secondary plant on the west end of the island, the Wulfert Plant. The system has a total treatment capacity of 2.5 million gallons per day (mgd), 2.375 mgd at the Donax Plant and 0.125 mgd at the Wulfert Plant.

Beginning in 1995, a Wastewater Master Plan was developed in conformance with the Land Development Code, now known as the Sanibel Plan, which provided for a phased expansion to provide sewer service to the entire island. To date the following phases have been completed: Phase 1 which included South Capers, Sanibel Highlands, Sabal Sands, Lagoon Estates, Sanibel Place, Sanibel Lake Estates, Periwinkle Partners, Sanibel Pines, Dixie Beach, Sanibel Shores and Area U; Phase 2A on Rabbit Road; Phase 2B on the east end of the island; Phase 2C on the southwest end of the island; and Phase 3A included Gulf Pines and the San-Cap Commercial district. Phase 3B on the northwest end of the island is substantially complete. The engineering for Phase 4 is currently under contract, while the land for Phase 5 was purchased in January 2008 and the then-current customers of the Sanibel Bayous Utility Corporation became City of Sanibel customers. Billing for these new 311 equivalent residential connections began in April 2008.

The cost of the expansion projects has been funded by State Revolving (SRF) Loans granted by the State of Florida Department of Environmental Protection. The low-interest rate, 20-year loans are being repaid from three sources; ad valorem taxes, special assessments and system operating revenue.

A special voted debt service ad valorem tax levy was adopted by voters at referendum in 1998. The levy provides an additional SRF repayment source so that assessments on benefiting properties could be reduced. For tax year 2009, this sewer voted debt service tax rate has been set at 0.3158 mills which will cost a taxpayer \$31.58 per \$100,000 of taxable property valuation.

The July 2008 Sanibel Sewer System Financial Feasibility Study, the consultant preparing the study was calculated the needed rate structure to maintain debt coverage and operating costs. The annual 3% indexing amount will be applied to billings beginning October 1, 2008.

City of Sanibel, Florida

Sources of Funds

In addition to the roll-forward of prior year balances, ad valorem tax revenue of \$1,549,499 is budgeted from the levy of the 0.3158 millage rate. Residential and commercial user fees of \$5,243,772 are estimated based on the result of the annual Feasibility Study Update conducted in July 2008 by GAI Consulting and Design. The update recommended increasing user fees by 3%. Fees will also be earned by additional customers hooking up to the system as various stages of the expansion are completed. User fees have been evaluated as being sufficient to meet operational costs, debt service obligations and reserves.

Other sources of funds are budgeted at \$139,600. These include charging for the sale of treated effluent at a rate of \$1.99/1,000 gallons to general customers other than the Sanctuary and Beachview Golf Courses. Fines from late payment of sewer bills are included in other sources of funds. Miscellaneous revenue includes interest earnings and special assessments.

Capital Contributions is from payment of connection fees by new customers and debt proceeds from SRF loans provide funding for the construction of the expansion projects budgeted in FY 2009.

Uses of Funds

The operational expenses of the Sewer System are accounted for in the Donax fund. Operating expenses including sludge removal, laboratory services, utilities, repair and maintenance, insurance, indirect (central services) costs and other contractual services cost \$2,216,071. Seventeen (17) full-time positions manage, operate and provide engineering services to the system at a cost for salaries and fringe benefits of \$1,325,175. The capital budget, a portion of which is detailed in the 5-Year Capital Improvement Program (CIP) at the end of this document, is budgeted at \$1,334,000. Capital outlays for the Donax plant, intended for the renewal and replacement of equipment and included in the schedule found at the end of the Public Works section, are budgeted at \$205,400. The principal and interest budgeted for debt service is \$4,620,529 for the 2003 bonds and the SRF loans.

There is a budgeted reserve of \$200,000 for disasters and a repayment of reuse advances to the General Fund of \$350,000. This repayment is the third repayment of \$350,000 to the General Fund from the Sewer Fund of a loan between the two funds pursuant to Resolution #06-118 adopted August 15, 2006. The loan is scheduled to be paid annually over ten years

Enterprise Fund
Sanibel Sewer System
Summary

	GAAP Basis		Non-GAAP Basis			
	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Unrestricted Net Assets	(4,040,660)	(1,260,937)	(1,552,330)	(1,114,357)	226,020	(2,416,148)
Estimated Revenues	2008 Millage					
Ad Valorem Taxes-Voted Debt	0.3158					
Charges for Services						
Residential and Commercial User Fees						
Guaranteed Revenue Charge						
Sale of Treated Effluent						
Grant from State of Florida						
Fines and Forfeitures						
Miscellaneous						
Special Assessments						
Other Financing Sources						
Capital Contributions						
Grants Other Governmental Units						
Gain/Loss on sale of equipment						
Transfer from other funds						
Reserve for Undercollection						
Total Estimated Revenue and Other Financing Sources						
Appropriations						
Physical Environment						
Personal Services						
Operating Expense						
Capital Outlay						
Total Operating Expenditures						
Non-Operating Expenditures						
Reserve for Classification & Pay Adj						
Grants & Aid (Reclaimed Water)						
Reserve for Disasters						
Debt Service						
Depreciation and Amortization						
Total Non-Operating Expenditures						
Total Appropriations						
Change in Net Assets						
Beginning Net Assets						
Ending Net Assets						
Restricted Net Assets						
Unrestricted Net Assets						
Total Uses of Funds						

Enterprise Fund
Sanibel Sewer System - Donax and Wulfert Plants
Funds No. 450 and 455
(Non-GAAP Budgetary Basis)

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Unrestricted Net Assets	(2,049,380)	(3,250,536)	(3,708,318)	(3,708,318)	(3,564,624)	(5,060,339)
Estimated Revenues						
Ad Valorem Taxes-Voted Debt						
Charges for Services						
Residential and						
Commercial User Fees	2,439,085	2,468,988	2,631,982	2,631,982	2,631,982	2,631,982
Guaranteed Revenue Charge	-	-	-	-	-	-
Sale of Treated Effluent						
Grant from South Florida Water Mgmt						
Fines and Forfeitures	16,600	16,008	15,000	15,000	12,272	12,000
Miscellaneous	5,750	84,909	40,000	40,000	31,726	20,000
Special Assessments	33,875	-				
Other Financing Sources						
Capital Contributions	68,815	45,730	25,000	25,000	19,812	15,000
Grants Other Governmental Units		19,568				
Gain/Loss on sale of equipment	-	537,412	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>514,745</u>	<u>(77,921)</u>	<u>(996,336)</u>	<u>(996,336)</u>	<u>(868,832)</u>	<u>(2,381,357)</u>
Appropriations						
Physical Environment						
Personal Services	1,017,243	1,114,565	1,163,552	1,263,718	1,268,465	1,325,175
Operating Expense	1,991,915	1,832,550	1,852,755	2,181,954	2,157,032	2,198,962
Capital Outlay	-	-	234,300	234,300	229,500	205,400
Total Operating Expenditures	<u>3,009,158</u>	<u>2,947,115</u>	<u>3,250,607</u>	<u>3,679,972</u>	<u>3,654,997</u>	<u>3,729,537</u>
Non-Operating Expenditures						
Reserve for Classification & Pay Adj			63,494	-	-	-
Grants & Aids Reclaimed Water			-	-	-	-
Reserve for Disasters			120,000	120,000	120,000	200,000
Debt Service	210,195	47,812	416,509	416,509	416,509	415,839
Depreciation and Amortization	383,464	2,566,757	-	-	-	-
Total Non-Operating Expenditures	<u>593,659</u>	<u>2,614,569</u>	<u>600,003</u>	<u>536,509</u>	<u>536,509</u>	<u>615,839</u>
Total Appropriations	3,602,817	5,561,684	3,850,610	4,216,481	4,191,506	4,345,376
Change in Net Assets	(1,038,692)	(2,389,069)				
Beginning Net Assets	(16,856)	(1,055,548)				
Ending Net Assets	(1,055,548)	(3,444,617)	(4,846,946)	(5,212,817)	(5,060,339)	(6,726,733)
Restricted Net Assets	2,194,988	120,007				
Unrestricted Net Assets	(3,250,536)	(3,564,624)				
Total Uses of Funds			<u>(996,336)</u>	<u>(996,336)</u>	<u>(868,832)</u>	<u>(2,381,357)</u>

Enterprise Fund
 Sanibel Sewer System - Capital Improvement Projects
 Fund No. 451
 (Non-GAAP Budgetary Basis)

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Unrestricted Net Assets	-	-	262,377	375,377	439,786	122,409
Estimated Revenues						
Ad Valorem Taxes-Voted Debt	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Residential and Commercial User Fees	-	431,000	517,623	517,623	517,623	533,152
Guaranteed Revenue Charge	-	-	-	-	-	-
Sale of Fill	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	8,786	5,000	5,000	3,000	2,000
Special Assessments	-	-	-	-	-	-
Other Financing Sources						
Capital Contributions	-	-	-	-	-	-
Grants Other Governmental Units	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	-	439,786	785,000	898,000	960,409	657,561
Appropriations						
Physical Environment						
Personal Services	-	-	-	-	-	-
Operating Expense	-	-	-	-	-	-
Capital Outlay	-	-	785,000	898,000	838,000	784,000
Total Operating Expenditures	-	-	785,000	898,000	838,000	784,000
Non-Operating Expenditures						
Reserve for Contingencies	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Depreciation and Amortization	-	-	-	-	-	-
Total Non-Operating Expenditures	-	-	-	-	-	-
Total Appropriations	-	-	785,000	898,000	838,000	784,000
Change in Net Assets	-	439,786				
Beginning Net Assets		-				
Ending Net Assets		439,786	-	-	122,409	(126,439)
Restricted Net Assets		0				
Unrestricted Net Assets		439,786				
Total Uses of Funds			785,000	898,000	960,409	657,561

Enterprise Fund
Sanibel Sewer System - Expansion Phase I
Fund No. 452
(Non-GAAP Budgetary Basis)

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Unrestricted Net Assets	724,707	886,780	898,435	898,434	1,434,694	1,460,542
Estimated Revenues						
Ad Valorem Taxes-Voted Debt	225,630	208,252	215,981	215,981	210,712	215,981
Charges for Services Residential and Commercial User Fees	119,927	119,887	123,484	123,484	123,484	127,189
Guaranteed Revenue Charge			-	-	-	-
Sale of Treated Effluent			-	-	-	-
Grant from State of Florida			-	-	-	-
Fines and Forfeitures			-	-	-	-
Miscellaneous	72,063	110,222	85,000	85,000	66,369	50,000
Special Assessments	89,213		-	-	-	-
Other Financing Sources						
Capital Contributions	5,547	1,251	-	-	25,896	-
Grants Other Governmental Units			-	-	-	-
Debt Proceeds			-	-	-	-
Reserve for Undercollection	-	-	(8,639)	(8,639)	-	(8,639)
Total Estimated Revenue and Other Financing Sources	<u>1,237,087</u>	<u>1,326,393</u>	<u>1,314,261</u>	<u>1,314,260</u>	<u>1,861,155</u>	<u>1,845,072</u>
Appropriations						
Physical Environment						
Personal Services			-	-	-	-
Operating Expense	978	1,497	-	-	323	-
Capital Outlay	-	-	-	-	-	-
Total Operating Expenditures	<u>978</u>	<u>1,497</u>	<u>-</u>	<u>-</u>	<u>323</u>	<u>-</u>
Non-Operating Expenditures						
Reserve for Contingencies			-	-	-	-
Debt Service	144,173	128,714	400,290	400,290	400,290	400,292
Depreciation and Amortization	198,576	-	-	-	-	-
Total Non-Operating Expenditures	<u>342,749</u>	<u>128,714</u>	<u>400,290</u>	<u>400,290</u>	<u>400,290</u>	<u>400,292</u>
Total Appropriations	343,727	130,210	400,290	400,290	400,613	400,292
Change in Net Assets	168,653	309,402				
Beginning Net Assets	3,759,554	3,928,207				
Ending Net Assets	3,928,207	4,237,609	<u>913,971</u>	<u>913,970</u>	<u>1,460,542</u>	<u>1,444,780</u>
Restricted Net Assets	3,041,427	2,802,915				
Unrestricted Net Assets	886,780	1,434,694				
Total Uses of Funds			<u>1,314,261</u>	<u>1,314,260</u>	<u>1,861,155</u>	<u>1,845,072</u>

Enterprise Fund
Sanibel Sewer System - Expansion Phase IIA
Fund No. 453
(Non-GAAP Budgetary Basis)

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Unrestricted Net Assets	2,726,353	2,782,124	2,515,475	2,515,475	2,899,340	2,599,865
Estimated Revenues						
Ad Valorem Taxes-Voted Debt			-	-	-	-
Charges for Services						
Residential and						
Commercial User Fees	121,577	121,577	125,224	125,224	125,224	128,981
Guaranteed Revenue Charge	-	-	-	-	-	-
Sale of Treated Effluent						
Grant from State of Florida						
Fines and Forfeitures						
Miscellaneous	163,029	185,418	155,000	155,000	105,325	95,000
Special Assessments	21,302	-	-	-	-	-
Other Financing Sources						
Capital Contributions	6,483	-	-	-	9,409	-
Grants Other Governmental Units						
Debt Proceeds	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>3,038,744</u>	<u>3,089,119</u>	<u>2,795,699</u>	<u>2,795,699</u>	<u>3,139,297</u>	<u>2,823,846</u>
Appropriations						
Physical Environment						
Personal Services			-	-	-	-
Operating Expense	6,538	173	-	-	48	-
Capital Outlay	-	-	-	-	-	-
Total Operating Expenditures	6,538	173	-	-	48	-
Non-Operating Expenditures						
Reserve for Contingencies			-	-	-	-
Debt Service	208,546	153,248	539,385	539,385	539,385	539,385
Depreciation and Amortization	445,515	-	-	-	-	-
Total Non-Operating Expenditures	<u>654,061</u>	<u>153,248</u>	<u>539,385</u>	<u>539,385</u>	<u>539,385</u>	<u>539,385</u>
Total Appropriations	660,599	153,420	539,385	539,385	539,433	539,385
Change in Net Assets	(348,208)	153,575				
Beginning Net Assets	2,129,418	1,781,212				
Ending Net Assets	1,781,210	1,934,786	<u>2,256,314</u>	<u>2,256,314</u>	<u>2,599,865</u>	<u>2,284,461</u>
Restricted Net Assets	(1,000,914)	(964,554)				
Unrestricted Net Assets	2,782,124	2,899,340				
Total Uses of Funds			<u>2,795,699</u>	<u>2,795,699</u>	<u>3,139,297</u>	<u>2,823,846</u>

Enterprise Fund
Sanibel Sewer System - Expansion Phase IIIA
Fund No. 454
(Non-GAAP Budgetary Basis)

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Unrestricted Net Assets	(364,445)	482,888	280,475	280,475	1,411,161	1,483,956
Estimated Revenues						
Ad Valorem Taxes-Voted Debt	220,284	308,063	354,288	354,288	354,288	225,449
Charges for Services Residential and Commercial User Fees	-	153,324	157,924	157,924	157,924	162,662
Guaranteed Revenue Charge	-	-	-	-	-	-
Sale of Treated Effluent	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	4,433	51,168	20,000	20,000	98,271	20,000
Special Assessments	198,549	-	-	-	-	-
Other Financing Sources						
Capital Contributions	24,103	5,387	-	-	2,151	-
Grants Other Governmental Units	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-
Reserve for Undercollection	-	-	(14,172)	(14,172)	-	(9,018)
Total Estimated Revenue and Other Financing Sources	<u>82,924</u>	<u>1,000,830</u>	<u>798,515</u>	<u>798,515</u>	<u>2,023,795</u>	<u>1,883,048</u>
Appropriations						
Physical Environment						
Personal Services	-	-	-	-	-	-
Operating Expense	-	1,542	-	-	455	-
Capital Outlay	-	-	-	-	-	-
Total Operating Expenditures	-	1,542	-	-	455	-
Non-Operating Expenditures						
Reserve for Contingencies	-	-	-	-	-	-
Debt Service	269,511	206,678	539,384	539,384	539,384	432,863
Depreciation and Amortization	6,432	-	-	-	-	-
Total Non-Operating Expenditures	<u>275,943</u>	<u>206,678</u>	<u>539,384</u>	<u>539,384</u>	<u>539,384</u>	<u>432,863</u>
Total Appropriations	275,943	208,220	539,384	539,384	539,839	432,863
Change in Net Assets	171,426	309,721				
Beginning Net Assets	4,350,903	4,522,329				
Ending Net Assets	4,522,329	4,832,050	<u>259,131</u>	<u>259,131</u>	<u>1,483,956</u>	<u>1,450,185</u>
Restricted Net Assets	4,039,441	3,420,886				
Unrestricted Net Assets	482,888	1,411,161				
Total Uses of Funds			<u>798,515</u>	<u>798,515</u>	<u>2,023,795</u>	<u>1,883,048</u>

Enterprise Fund
Sanibel Sewer System - Expansion Phase II - Plant
Fund No. 456
(Non-GAAP Budgetary Basis)

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Unrestricted Net Assets	128,382	831,872	880,987	880,987	1,942,536	1,967,357
Estimated Revenues						
Ad Valorem Taxes-Voted Debt	8,139	(8,139)	-	-	-	-
Charges for Services Residential and Commercial User Fees	1,191,738	1,040,098	1,040,098	1,040,098	1,040,098	1,071,301
Guaranteed Revenue Charge			-	-	-	-
Sale of Treated Effluent			-	-	-	-
Fines and Forfeitures			-	-	-	-
Miscellaneous	21,101	49,549	35,000	35,000	24,821	12,000
Special Assessments			-	-	-	-
Other Financing Sources						
Capital Contributions						
Grants Other Governmental Units			-	-	-	-
Debt Proceeds	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>1,349,360</u>	<u>1,913,380</u>	<u>1,956,085</u>	<u>1,956,085</u>	<u>3,007,455</u>	<u>3,050,658</u>
Appropriations						
Physical Environment						
Personal Services			-	-	-	-
Operating Expense			-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-
Non-Operating Expenditures						
Reserve for Contingencies			-	-	-	-
Debt Service	454,362	407,277	1,040,098	1,040,098	1,040,098	1,040,098
Depreciation and Amortization	479,898	-	-	-	-	-
Total Non-Operating Expenditures	<u>934,260</u>	<u>407,277</u>	<u>1,040,098</u>	<u>1,040,098</u>	<u>1,040,098</u>	<u>1,040,098</u>
Total Appropriations	934,260	407,277	1,040,098	1,040,098	1,040,098	1,040,098
Change in Net Assets	278,579	682,370				
Beginning Net Assets	2,411,616	2,690,196				
Ending Net Assets	2,690,195	3,372,566	915,987	915,987	1,967,357	2,010,560
Restricted Net Assets	1,858,323	1,430,030				
Unrestricted Net Assets	831,872	1,942,536				
Total Uses of Funds			<u>1,956,085</u>	<u>1,956,085</u>	<u>3,007,455</u>	<u>3,050,658</u>

Enterprise Fund
Sanibel Sewer - Expansion Phase IIB (East End)
Fund No. 457
(Non-GAAP Budgetary Basis)

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Unrestricted Net Assets	234,820	348,435	392,821	392,821	882,400	886,351
Estimated Revenues						
Ad Valorem Taxes-Voted Debt	215,460	177,693	184,872	184,872	179,866	184,872
Charges for Services Residential and Commercial User Fees	105,879	80,007	82,407	82,407	82,407	84,879
Guaranteed Revenue Charge			-	-	-	-
Sale of Treated Effluent			-	-	-	-
Fines and Forfeitures			-	-	-	-
Miscellaneous	111,081	115,114	120,000	120,000	89,244	65,000
Special Assessments	142,505	-	-	-	-	-
Other Financing Sources						
Capital Contributions	5,271	7,562	-	-	7,767	-
Grants Other Governmental Units			-	-	-	-
Debt Proceeds			-	-	-	-
Reserve for Undercollection	-	-	(7,395)	(7,395)	-	(7,395)
Total Estimated Revenue and Other Financing Sources	<u>815,016</u>	<u>728,811</u>	<u>772,705</u>	<u>772,705</u>	<u>1,241,683</u>	<u>1,213,708</u>
Appropriations						
Physical Environment						
Personal Services			-	-	-	-
Operating Expense	1,116	1,633	-	-	378	-
Capital Outlay	-	-	-	-	-	-
Total Operating Expenditures	1,116	1,633	-	-	378	-
Non-Operating Expenditures						
Reserve for Contingencies			-	-	-	-
Debt Service	140,298	114,502	354,954	354,954	354,954	354,955
Depreciation and Amortization	170,069	-	-	-	-	-
Total Non-Operating Expenditures	<u>310,367</u>	<u>114,502</u>	<u>354,954</u>	<u>354,954</u>	<u>354,954</u>	<u>354,955</u>
Total Appropriations	311,483	116,135	354,954	354,954	355,332	354,955
Change in Net Assets	268,713	264,241				
Beginning Net Assets	5,074,402	5,343,115				
Ending Net Assets	5,343,115	5,607,356	417,751	417,751	886,351	858,753
Restricted Net Assets	4,994,680	4,724,956				
Unrestricted Net Assets	348,435	882,400				
Total Uses of Funds			<u>772,705</u>	<u>772,705</u>	<u>1,241,683</u>	<u>1,213,708</u>

Enterprise Fund
Sanibel Sewer System - Reuse Project
Fund No. 458
(Non-GAAP Budgetary Basis)

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Unrestricted Net Assets	(4,406,744)	(4,333,809)	(4,243,356)	(4,220,099)	(3,875,676)	(3,778,792)
Estimated Revenues						
Ad Valorem Taxes-Voted Debt			-	-	-	-
Charges for Services	-	-				
Residential and						
Commercial User Fees		350,000	350,000	350,000	350,000	360,500
Intergovernmental			-	-	-	-
Sale of Treated Effluent	61,357	100,422	130,700	139,600	139,600	139,600
Fines and Forfeitures			-	-	-	-
Miscellaneous	-	-	5,000	5,000	-	-
Special Assessments	-	-	-	-	-	-
Other Financing Sources						
Capital Contributions	13,004	19,813	-	-	-	-
Grants Other Governmental Units	-	(6,743)	-	12,500	-	-
Debt Proceeds	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>(4,332,383)</u>	<u>(3,870,317)</u>	<u>(3,757,656)</u>	<u>(3,712,999)</u>	<u>(3,386,076)</u>	<u>(3,278,692)</u>
Appropriations						
Physical Environment						
Personal Services			-	-	-	-
Operating Expense	1,427	5,359	20,000	20,000	20,000	20,000
Capital Outlay	-	-	-	-	-	-
Total Operating Expenditures	<u>1,427</u>	<u>5,359</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Non-Operating Expenditures						
Grants & Aid (Reclaimed Water)			-	35,757	22,716	-
Debt Service Payable to Gen'l Fund			350,000	350,000	350,000	350,000
Depreciation and Amortization	1,149	-	-	-	-	-
Total Non-Operating Expenditures	<u>1,149</u>	<u>-</u>	<u>350,000</u>	<u>385,757</u>	<u>372,716</u>	<u>350,000</u>
Total Appropriations	<u>2,576</u>	<u>5,359</u>	<u>370,000</u>	<u>405,757</u>	<u>392,716</u>	<u>370,000</u>
Change in Net Assets	71,785	458,133				
Beginning Net Assets	(734,516)	(662,731)				
Ending Net Assets	(662,731)	(204,598)	(4,127,656)	(4,118,756)	(3,778,792)	(3,648,692)
Restricted Net Assets	3,671,078	3,671,078				
Unrestricted Net Assets	(4,333,809)	(3,875,676)				
Total Uses of Funds			<u>(3,757,656)</u>	<u>(3,712,999)</u>	<u>(3,386,076)</u>	<u>(3,278,692)</u>

Enterprise Fund
Sanibel Sewer System - Expansion Phase IIC
Fund No. 459
(Non-GAAP Budgetary Basis)

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Unrestricted Net Assets	92,141	689,207	743,324	743,324	1,558,327	1,564,589
Estimated Revenues						
Ad Valorem Taxes-Voted Debt	350,165	371,233	386,458	386,458	375,804	309,566
Charges for Services						
Residential and						
Commercial User Fees		134,911	138,958	138,958	138,958	143,127
Guaranteed Revenue Charge			-	-	-	-
Sale of Treated Effluent			-	-	-	-
Fines and Forfeitures			-	-	-	-
Miscellaneous	114,126	120,810	125,000	125,000	90,533	70,000
Special Assessments	141,353	-	-	-	-	-
Other Financing Sources						
Capital Contributions	6,244	10,292	-	-	-	-
Grants Other Governmental Units			-	-	-	-
Debt Proceeds			-	-	-	-
Reserve for Undercollection	-	-	(15,458)	(15,458)	-	(12,383)
Total Estimated Revenue and Other Financing Sources	<u>704,029</u>	<u>1,326,454</u>	<u>1,378,282</u>	<u>1,378,282</u>	<u>2,163,621</u>	<u>2,074,899</u>
Appropriations						
Physical Environment						
Personal Services	-	-	-	-	-	-
Operating Expense	5,291	2,220	-	-	493	-
Capital Outlay	-	-	-	-	-	-
Total Operating Expenditures	5,291	2,220	-	-	493	-
Non-Operating Expenditures						
Reserve for Contingencies			-	-	-	-
Debt Service	230,753	169,767	598,530	598,530	598,540	594,367
Depreciation and Amortization	273,416	-	-	-	-	-
Total Non-Operating Expenditures	<u>504,169</u>	<u>169,767</u>	<u>598,530</u>	<u>598,530</u>	<u>598,540</u>	<u>594,367</u>
Total Appropriations	509,460	171,987	598,530	598,530	599,033	594,367
Change in Net Assets	102,428	465,259				
Beginning Net Assets	5,354,312	5,456,742				
Ending Net Assets	5,456,740	5,922,001	<u>779,752</u>	<u>779,752</u>	<u>1,564,589</u>	<u>1,480,531</u>
Restricted Net Assets	4,767,533	4,363,674				
Unrestricted Net Assets	689,207	1,558,327				
Total Uses of Funds			<u>1,378,282</u>	<u>1,378,282</u>	<u>2,163,621</u>	<u>2,074,899</u>

Enterprise Fund
Sanibel Sewer System - Expansion Phase III B
Fund No. 460
(Non-GAAP Budgetary Basis)

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Unrestricted Net Assets	(1,115,444)	313,344	436,692	738,409	1,012,497	252,336
Estimated Revenues						
Ad Valorem Taxes-Voted Debt		74,687	76,426	76,426	75,429	613,631
Charges for Services	-	-	-	-	-	-
Residential and						
Commercial User Fees			-	-	-	-
Guaranteed Revenue Charge			-	-	-	-
Sale of Fill	36,005	-	-	-	-	-
Fines and Forfeitures			-	-	-	-
Miscellaneous	14,501	37,651	20,000	20,000	94,550	-
Special Assessments	76,256	-	-	-	-	-
Other Financing Sources						
Capital Contributions	5,172	10,917	5,000	5,000	16,770	-
Grants Other Governmental Units		500,000	-	-	-	-
Debt Proceeds			-	140,115	-	-
Reserve for Undercollection	-	-	(3,057)	(3,057)	-	(24,545)
Total Estimated Revenue and Other Financing Sources	<u>(983,510)</u>	<u>936,600</u>	<u>535,061</u>	<u>976,893</u>	<u>1,199,247</u>	<u>841,421</u>
Appropriations						
Physical Environment						
Personal Services			-	-	-	-
Operating Expense		916	-	3,079	4,311	-
Capital Outlay	-	-	-	438,754	438,754	-
Total Operating Expenditures	-	916	-	441,833	443,065	-
Non-Operating Expenditures						
Reserve for Contingencies	-	-	-	-	-	-
Debt Service	50,666	168,594	508,914	508,914	503,846	492,731
Depreciation and Amortization	19,264	-	-	-	-	-
Total Non-Operating Expenditures	<u>69,930</u>	<u>168,594</u>	<u>508,914</u>	<u>508,914</u>	<u>503,846</u>	<u>492,731</u>
Total Appropriations	69,930	169,510	508,914	950,747	946,911	492,731
Change in Net Assets	62,004	453,746				
Beginning Net Assets	4,534,967	4,596,971				
Ending Net Assets	4,596,971	5,050,717	26,147	26,146	252,336	348,690
Restricted Net Assets	4,283,627	4,038,220				
Unrestricted Net Assets	313,344	1,012,497				
Total Uses of Funds			<u>535,061</u>	<u>976,893</u>	<u>1,199,247</u>	<u>841,421</u>

Enterprise Fund
Sanibel Sewer System - Expansion Phase IV
Fund No. 461
(Non-GAAP Budgetary Basis)

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Unrestricted Net Assc	(11,050)	(11,242)	(11,242)	(11,242)	(3,914,421)	(3,914,421)
Estimated Revenues						
Ad Valorem Taxes-Voted Debt			-	-	-	-
Charges for Services						
Residential and						
Commercial User Fees			-	-	-	-
Guaranteed Revenue Charge			-	-	-	-
Sale of Treated Effluent			-	-	-	-
Fines and Forfeitures			-	-	-	-
Miscellaneous			-	-	-	-
Special Assessments			-	-	-	-
Other Financing Sources						
Capital Contributions						
Grants Other Governmental Units		8,215	-	111,785	111,785	-
Debt Proceeds	-	-	-	-	-	-
Total Estimated Revenue and Other Financing Sources	<u>(11,050)</u>	<u>(3,027)</u>	<u>(11,242)</u>	<u>100,543</u>	<u>(3,802,636)</u>	<u>(3,914,421)</u>
Appropriations						
Physical Environment						
Personal Services			-	-	-	-
Operating Expense	192	8,949	-	111,785	111,785	-
Capital Outlay	-	-	-	-	-	50,000
Total Operating Expenditures	192	8,949	-	111,785	111,785	50,000
Non-Operating Expenditures						
Reserve for Contingencies	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Depreciation and Amortization	-	-	-	-	-	-
Total Non-Operating Expendit	-	-	-	-	-	-
Total Appropriations	192	8,949	-	111,785	111,785	50,000
Change in Net Assets	(192)	(734)				
Beginning Net Assets	(11,050)	(11,242)				
Ending Net Assets	(11,242)	(11,976)	(11,242)	(11,242)	(3,914,421)	(3,964,421)
Restricted Net Assets	-	3,902,445				
Unrestricted Net Assets	(11,242)	(3,914,421)				
Total Uses of Funds			<u>(11,242)</u>	<u>100,543</u>	<u>(3,802,636)</u>	<u>(3,914,421)</u>

Enterprise Fund
Sanibel Sewer System - Expansion Phase V
Fund No. 462
(Non-GAAP Budgetary Basis)

	Fiscal Year	Fiscal Year	Fiscal Year 2008			FY 09 Proposed
	2005-06 Actual	2006-07 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Beginning Unrestricted Net Assets	-	-	-	-	-	-
Estimated Revenues						
Ad Valorem Taxes-Voted Debt			-	-	-	-
Charges for Services						
Residential and						
Commercial User Fees			-	-	-	-
Guaranteed Revenue Charge			-	-	-	-
Sale of Treated Effluent			-	-	-	-
Fines and Forfeitures			-	-	-	-
Miscellaneous			-	-	-	-
Special Assessments			-	-	-	-
Other Financing Sources						
Capital Contributions				20,000	20,000	
Grants Other Governmental Units		34,272	-	-	-	-
Transfer from other funds	-	-	-	175,002	175,002	-
Total Estimated Revenue and Other Financing Sources	<u>-</u>	<u>34,272</u>	<u>-</u>	<u>195,002</u>	<u>195,002</u>	<u>-</u>
Appropriations						
Physical Environment						
Personal Services			-	-	-	-
Operating Expense	-	34,272	-	20,000	20,000	-
Capital Outlay	-	-	-	175,002	175,002	300,000
Total Operating Expenditures	<u>-</u>	<u>34,272</u>	<u>-</u>	<u>195,002</u>	<u>195,002</u>	<u>300,000</u>
Non-Operating Expenditures						
Reserve for Contingencies	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Depreciation and Amortization	-	-	-	-	-	-
Total Non-Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	-	34,272	-	195,002	195,002	300,000
Change in Net Assets	-	-				
Beginning Net Assets	-	-				
Ending Net Assets	-	-	-	-	-	(300,000)
Restricted Net Assets	-	-				
Unrestricted Net Assets	-	-				
Total Uses of Funds			<u>-</u>	<u>195,002</u>	<u>195,002</u>	<u>-</u>



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City of Sanibel, Florida

Enterprise Funds
Beach Parking Fund
Fund No. 470

Sources of Funds

Pursuant to Ordinance, parking fees are charged at \$2.00 per hour at the City's seven (7) beach parking locations, Lighthouse, Gulfside City Park, Tarpon Bay, Bowman's, Blind Pass, Boat Ramp and Turner Beach. Revenues from this source are budgeted at \$920,000 for FY 2009, net of the 6% sales tax remitted to the state Department of Revenue.

Parking violation revenue is estimated to be \$100,000. This revenue was previously shown in the General Fund but has been moved to the Beach Parking Fund to offset the costs of collection, which are charged to Beach Parking.

Uses of Funds

In addition to the enforcement of the ordinance, user fee revenues are used to maintain the beach facilities as well as provide shared-use path access to the beaches. An operating line-item budget is included in the Transportation Function in the Supplemental Schedules section of this document and the 5-year Capital Improvement Plan is detailed in that section at the end of this document.

A grant in the amount of \$979,210 from the TDC has been applied for and tentatively approved to augment beach maintenance. Since the County's budget process runs simultaneously with the City's, the Beach Parking Fund's revenue will be amended by this amount upon receipt of the grant award.

Enterprise Funds
Beach Parking
Fund No. 470
(Non-GAAP Budgetary Basis)

	Fiscal Year 2005-06 <u>Actual</u>	Fiscal Year 2006-07 <u>Actual</u>	Fiscal Year 2008			FY 09 <u>Proposed</u>
			<u>Adopted Budget</u>	<u>Amended Budget</u>	<u>Estimated Actual</u>	
Beginning Unrestricted Net Ass	542,907	36,421	147,163	108,388	134,654	152,468
Estimated Revenue						
Licenses and Permits						
Beach Parking Permits	71,762	74,029	74,000	74,000	74,000	70,000
Intergovernmental Revenue	478,983	1,065,785	354,864	1,574,422	1,563,956	-
Charges for Services						
Parking Fees	828,757	970,330	915,905	915,906	1,031,162	920,000
Fines and Forfeitures	In General Fund		100,000	100,000	106,648	100,000
Miscellaneous						
Refund of Prior Year Expense			-			-
Interest Earnings	15,315	4,271	2,000	2,000	-	-
Other Financing Sources						
Transfers In		69,349				
Disposition of Fixed Assets	-	(32,033)	-			
Reserve for Undercollections	-		(27,477)	(27,477)		(27,600)
Total Estimated Revenue and Other Financing Sources	<u>1,937,724</u>	<u>2,188,152</u>	<u>1,566,455</u>	<u>2,747,239</u>	<u>2,910,420</u>	<u>1,214,868</u>
Appropriations						
Public Safety						
Personal Services		427,106		501,667	512,844	538,043
Operating Expense		368,163		410,603	405,385	394,114
Capital Outlay		-		424,348	194,348	170,000
Total Public Safety		795,269		1,336,618	1,112,577	1,102,157
Natural Resources						
Operating Expense		41,824		91,000	91,000	110,000
Capital Outlay		-		32,933	27,466	-
Total Natural Resources		41,824		123,933	118,466	110,000
Transportation						
Personal Services	892,286	452,219	891,517	389,754	390,440	407,749
Operating Expense	957,394	613,785	792,914	548,119	617,971	574,098
Capital Outlay	-	-	644,864	523,000	518,497	-
Total Transportation	<u>1,849,680</u>	<u>1,066,003</u>	<u>2,329,295</u>	<u>1,460,873</u>	<u>1,526,908</u>	<u>981,847</u>
Total Operating Expenditures	<u>1,849,680</u>	<u>1,903,097</u>	<u>2,329,295</u>	<u>2,921,424</u>	<u>2,757,952</u>	<u>2,194,004</u>
Non-Operating Expenditures						
Depreciation	79,598	63,151	-	-	-	-
Reserve for Pay & Classificatic	-	-	30,189	-	-	-
Non-Operating Expenditures	<u>79,598</u>	<u>63,151</u>	<u>30,189</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interfund Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>1,929,278</u>	<u>1,966,247</u>	<u>2,359,484</u>	<u>2,921,424</u>	<u>2,757,952</u>	<u>2,194,004</u>
Change in Net Assets	(534,461)	185,483				
Beginning Net Assets	1,506,044	971,583				
Ending Net Assets	<u>971,583</u>	<u>1,157,066</u>	<u>(793,029)</u>	<u>(174,185)</u>	<u>152,468</u>	<u>(979,136)</u>
Restricted Net Assets	935,162	1,022,411				
Unrestricted Net Assets	<u>36,421</u>	<u>134,654</u>	-	-	-	-
Total Uses of Funds			<u>1,566,455</u>	<u>2,747,239</u>	<u>2,910,420</u>	<u>1,214,868</u>

Parking Revenue Graph By Fiscal Year

